ABSTRACT

OF THE

REGULATIONS

OF

Government,

IN THE DEPARTMENTS OF

MISCELLANEOUS REVENUE,

AND

COMMERCE,

IN FORCE WITHIN THE PROVINCES OF

BENGAL, BEHAR, AND ORISSA,

FROM THE YEARS 1793 TO 1826, INCLUSIVE.

WITH AN INDEX AND NOTES OF REFERENCE TO ANY ENACTMENTS, BY WHICH THE PROVISIONS OF THE REGULATIONS IN FORCE MAY HAVE BEEN MODIFIED OR EXTENDED.

VOL. IV.

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MISCELLANEOUS REVENUE,

AND

COMMERCE.

VOL. IV.

This Volume contains an Abstract of the Regulations in force within the Provinces of Bengal, Behar, and Orissa, in the Departments of Miscellaneous Revenue, and Commerce, arranged under the following heads, and corrected to the end of the year 1826.

Regulations,

Regulations having reference to any of the Departments above specified, which have been rescinded or superseded, are not inserted in the Abstract; and any modification or extended application of the rules in force, are indicated by marginal notes of reference.

The Regulations relating to the Mints established at the Presidency, or at Subordinate Stations, as well as certain Miscellaneous Regulations specified following, which are unconnected with any of those branches of the Administration to which either this, or the preceding volumes have reference, are also omitted.



The following Regulations relate to the Mints, and to the Currency established in the Provinces immediately dependent on the Presidency of Fort William.

Regulations XXXV. 1793—VI. 1794—LIX. LXI. LXII. 1795—III. 1799—XI. 1805—III. 1806—IV. XIII. 1807—X. 1809—II. 1812—VII. 1814—XXI. 1816—XIV. XXV. XXVI. 1817—XIV. 1818—V. XI. 1819—V. 1821—II. 1821—VII. 1826.



The Regulations following, having only local operation, or having reference to miscellaneous matters, or to imposts and collections not forming any permanent branch of the public resources, are omitted.

1799 Regulation I.—Relative to trade in certain articles on the Frontier of Sylhet.

1805 ,, XIX.—Concerning the Nazim of Bengal.

1806 ,, XVI.—Ditto ditto.

,, ,, XVIII.—Establishing a Toll on Boats passing through certain Canals.

1809 ,, IV.—Relative to the affairs of the Temple of Juggernauth.

1810 ,, VII.—Establishing a Toll on Boats, navigating certain Rivers.

,, XI.—Relative to the Pilgrim Tax, and Temple at Juggernauth.

1812

1812 Regulation VII.—Abolishing the Tax on Houses.

,, XI.—Concerning Foreign Emigrants, and their descendants.

1814 XX.—Relative to the College of Fort William.

1815 XIX.—Concerning the Nazim of Bengal.



The following Miscellaneous Regulations are rescinded:

Regulations IX. 1800—IV. 1801—IV. and V. 1806—III. 1807—XV. 1810—IV. 1811—IV. 1813.



The following Sections of Regulations contained in the Fouzdarree, Dewannee, and Revenue Volumes, have reference to the Departments of Miscellaneous Revenue, and Commerce.

VOL. I.

POLICE AND CRIMINAL JUSTICE.

	Clause.	*Section.*	*Regulation.*	*Year.*
Provisions relative to Summary process authorized by Regulation VII. 1799, for recovery of rents due from persons employed in the Salt and Commercial Departments, ...	,,	2 & 3	IX.	1801
Civil Officers in the Judicial, Revenue, and Commercial Departments, to furnish periodical statements of Military Guards employed by them, ...	,,	17	XI.	1806
Exception to the application of the above Rule, and further provision respecting Guards required by the Public Officers at the Presidency, ...	,,	18 & 20	,,	,,

	Clause.	*Section.*	*Regulation.*	*Year.*
Boards of Revenue and Trade, to report to Government the conviction of any Public Officer of the offence of making use of the public money, ...	,,	4	II.	1813
Offence of Forging Stampt Paper, or uttering or possessing the same, how punishable,......	,,	9, 10 & 11	XVII.	1817
Police Darogahs to assist the Revenue Officers in distraint for arrears of Abkarree Revenue, and to report any breach of conditions of Licenses of Venders of Intoxicating Liquors or Drugs, ...	1 to 5	28	XX.	1817
Rules regarding the execution of Criminal process in the Commercial, Salt, and Opium Departments: and duties of Police Darogahs relative to those Departments, ...	1 to 12	29	,,	

VOL. II.

CIVIL JUSTICE.



	Clause.	*Section.*	*Regulation.*	*Year.*
Collectors of Customs, Commercial Residents, and Salt Agents, and their respective Native Officers, amenable to the Civil Courts for acts done in their official capacity, ...	,,	10	III.	1793
Such Officers not liable to be sued for acts done pursuant to orders of Government, or the Superior Board, ...	,,	11	,,	,,
Explanatory provisions relative to Stamp Duty payable on the institution of Summary Suits or Appeals, ...	,,	7 & 8	V.	1798
Rules relative to the resignation or dismissal of Head Native Officers, and appointment or removal of Subordinate Native Officers, in the Revenue and Commercial Departments, and Lists of Establishments to be furnished, ..	,,	13 to 18 and 20 to 23	,,	,,

All

	Clause.	*Section.*	*Regulation.*	*Year.*
All suits, or informations for the recovery of fines or penalties, to be preferred within twelve months, ...	,,	6	II.	1805
Summary enquiries and processes on informations against unlicensed venders or manufacturers of Liquors or Drugs, how conducted.	,,	1.	,,	,,
Rule regarding the issue of notices in Civil Suits instituted against Weavers or Molungees,	4	2	II	1806
Modification of the Rules respecting the appointment and removal of Ministerial Native Officers, in the Revenue and Commercial Departments, ...	1 to 5	3 & 10	VIII.	1809
Rules for the guidance of the Boards on charges being preferred against any European Public Officer in the Commercial, Salt, or Opium Departments, ...	,,	3	XVII.	1813
Rules for the guidance of the Boards in cases of complaints preferred against such Officers, for acts done in their official capacity, ...	,,	,,	II.	1814
Collectors of Customs and Revenue, and Salt and Opium Agents, not to employ any Native creditors on their respective establishments, ..	,,	2	XXI.	,,

Commissioner

	Clause.	*Section.*	*Regulation.*	*Year.*
Commissioner in Cuttack vested with the powers of the Boards—Commercial and Revenue,		23	V	1818
Civil Servants in every Department prohibited borrowing money from Native Officers under their authority or their dependents or connexion			II	1823
Any European Public Officer vested with Judicial powers may superintend the execution of process, Civil or Criminal, issued in his Judicial capacity.		2	I.	1825
Revenue Officers may legally be vested by Government with Judicial powers		[illegible]	V.	,,
Boards of Revenue and Trade in what cases authorized to sentence to punishment, persons preferring groundless and malicious charges against any European Public Officer under their authority,	1 & 2	5 & 6	VIII.	1825

VOL. III.

LAND REVENUE.



	Clause.	Section.	Regulation.	Year.
Distrainers for rent due from Weavers or Molungees, to send a written notice of distraint within three days to the Commercial Resident or Salt Agent, ...	,,	31	XVII.	1793
Rules concerning Stampt Paper, applicable to processes on certain Summary Suits, ...	,,	18	VII.	1799
Boards of Revenue and Trade to report to Government convictions of Native Officers of the offence of making use of the public money,	,,	4	II.	1813
Salt and Opium Agents not to employ on their official establishments, any Native creditors or their dependents; and the Boards to satisfy themselves on this head before approving any nomination.	,,	2 & 3	XXI.	1814
Powers and functions of the Boards of Revenue and Trade suspended in Cuttack, and vested in a Commissioner, ...	,,	2 & 3	V.	1818

Collectors

	Clause.	*Section.*	*Regulation.*	*Year.*
Collectors, or other Revenue Officers may be vested by Government, with the powers of Magistrates, and by what rules to be guided, ...	,,	,,	IV.	1821
All Civil Servants prohibited borrowing money from Native Officers under their authority; and Sections 2 and 3, Regulation XXI. 1814, extended to Commercial Residents, ...	1 & 3	2	VII.	1823
Rules for the guidance of the Salt Officers in obtaining Fuel or Salt Lands required for the use of the Salt Department, and for adjusting and deciding on claims to rent for such lands, .	,,	9 to 15	I.	1824

TITLES OF THE REGULATIONS CONTAINED IN

VOL. IV.

1793	XXXI.	For re-enacting, with modifications and amendments, the Rules passed on the 23d January 1787, and subsequent dates, for the conduct of the Commercial Residents and Agents, and all persons employed or concerned in the provision of the Company's Investment (Commercial).
1801	VII.	For modifying the duty on country vessels, commonly called Dhonies, and for providing for the better collection of the same; and for the establishment of a duty of One Anna per Ton on vessels importing into, or exporting from the river Hooghly, for defraying the expences attendant on a Magazine to be erected for the reception of the Gun Powder of ships entering the said river (Duties).
1802	II.	For levying a Duty on Spirits manufactured at distilleries constructed and worked according to the European manner (Abkarree).
1805	VII.	For empowering the Governor General in Council to grant a temporary exemption to Covenanted Civil Servants holding certain offices, from the obligation of that part of the oath prescribed

1805		prescribed to be taken by certain descriptions of public officers, which prohibits their being concerned in Commercial Transactions (Commercial).
1810	IX.	For rescinding the whole of the Regulations at present in force for the collection of the Government Customs in the Provinces of Bengal, Behar, Orissa, and Benares, and in the Ceded and Conquered Provinces; and for re-establishing those Customs, with amended rules for the collection of them (Customs).
,,	X.	For abolishing the Duties at present collected, under the denomination of Town Duties; and for establishing in place thereof a Town Duty, to the levied on certain specified articles of consumption (Duties).
,,	XVII.	For modifying the Duties imposed by Section 18, Regulation IX. 1810, on Alimentary Salt, and for providing more effectually against the illicit importation and transportation of that article (Duties).
1811	III.	For the conduct of the trade of Foreign nations, with the ports and settlements of the British nation in the East Indies; and for defining the duties to which such trade shall be subject, at such of the said ports or settlements as are immediately dependent on the Presidency of Fort William (Customs).
1812	I.	For modifying certain parts of Regulation IX. 1810, for imposing a Duty on Horses Imported by Sea, with an exception to Horses Imported from Europe, and for prohibiting the Exportation of Woollens from Bengal to China (Duties).

1812	XIX.	For making certain alterations in the Rules before established for the Collection of the Government Customs and Town Duties (Customs).
1813	X.	For reducing into one Regulation, with alterations and amendments, the Regulations at present in force, respecting the Manufacture and Sale of Spirituous Liquors, Intoxicating Drugs, Tauree and Putchwye (Abkaree).
,,	XII.	For modifying some of the Provisions in the Regulations before enacted, for the Collection of the Government Customs and Town Duties (Customs).
,,	XIV.	For abolishing the Duty before established on the Importation of Horses by Sea, or through the district of Cuttack (Duties).
1814	I.	For amending the Regulations before enacted, for raising a Revenue by means of Stamps (Stamps).
,,	IV.	For repealing Regulation VIII. 1812 (Salt Petre).
,,	VI.	For modifying certain parts of Regulation IX. 1810, and Regulation I. 1812 (Customs).
,,	X.	For explaining so much of Regulation I. 1814, as relates to engagements contracted between Government and individuals (Stamps).
,,	XVII.	For the recovery of arrears due from persons Manufacturing or Selling Spirituous Liquors, Tauree, Putchwye, and Intoxicating Drugs (Abkaree).

For

1814	XXVI.	For modifying some of the rules in force regarding the admission and trial of Special and Summary Appeals from decisions passed on Summary Suits, for limiting and altering some of the existing provisions respecting the pleadings and processes, and the mode of executing Decrees in Regular Suits and Appeals, and for explaining and making certain additions to Regulation I. 1814 (Stamps).
1815	IV.	For modifying some of the provisions at present in force for the Collection of Customs on certain articles of commerce in the territories immediately dependent on the Presidency of Fort William (Customs).
1816	XII.	For the establishment of a Custom House at Coxe's Bazar, for the Collection of the Government Customs (Customs).
,,	XIII.	For reducing into one Regulation, with alterations and amendments, the rules at present in force respecting the Manufacture and Sale of Opium (Opium).
1817	XV.	For imposing a Duty on Foreign Salt Imported by Sea into any port or place within the limits of the territories immediately dependent on the Presidency of Fort William (Duties).
,,	XVI.	For imposing a Duty on Foreign Opium Imported by Sea into any port or place within the limits of the territories immediately dependent on the Presidency of Fort William (Duties).
,,	XXI.	For modifying and explaining certain parts of Regulation IV. 1815 (Customs).

For

1818	VII.	For rescinding such parts of the existing Regulations, as relate to the conduct of the trade of Foreign nations to the ports and settlements of the British nation in the East Indies; and for the better giving effect to a Regulation in that behalf, enacted by the Honorable Court of Directors (Customs).
"	XI.	For modifying certain parts of Regulation XIII. 1816 (Opium).
1819	IV.	For the appointment of a Board for the Superintendance of the Revenue derived from Customs, Town Duties, Salt and Opium (Customs).
"	X.	For reducing into one Regulation, with alterations and amendments, the rules at present in force respecting the Manufacture, Adulteration, Importation, Transportation, and Sale of Salt (Salt).
1820	V.	For imposing a general Custom Duty on Tobacco (Duties).
1822	II.	For modifying certain provisions in the existing Regulations relative to the Officers employed in the Collection of the Government Customs and Town Duties (Customs).
1825	V.	For giving currency throughout the Provinces dependent on the Presidency of Fort William, to Rowannahs issued by the Officers in charge of the Delhi territories—for reducing the Transit Duty chargeable on Piece Goods, the manufacture of the British territories; and for making certain other alterations in the Rules applicable to the Collection of Customs (Customs).

For

1824	VII.	For explaining and amending certain parts of the Regulations at present in force, respecting the Manufacture and Sale of Spirituous Liquors, and Intoxicating Drugs, and for enacting certain rules for the better security of the Revenue received from the exclusive Manufacture and Sale of Opium (Abkarree).
,,	XVI.	For rescinding and modifying certain parts of the existing Regulations, relative to the Collection of Stamp Duties (Stamps).
1825	X.	For defining more distinctly the meaning and intent of the Provisions contained in Regulation XXXI. 1793, which prescribe rules for the conduct of Commercial Residents carrying on trade for themselves (Commercial).
,,	XV.	For making certain alterations in the rates of Duty charged, and Drawbacks allowed on goods Imported or Exported by Sea, at the port of Calcutta, or any other place within the territories immediately subordinate to the Presidency of Fort William; and to amend and consolidate the rules in force relative to such Duties and Drawbacks (Customs).
1826	VIII.	For modifying certain parts of Regulation VII. 1824, relative to Contraband Opium (Opium).
,,	IX.	For transferring the superintendance of the Custom House at Patna, from the Board of Revenue in the Central Provinces, to the Board of Customs at the Presidency; and for vesting the latter Board with the Control of the other Customs in the Central and Western Provinces, and in the Province of

Cuttack,

		Cuttack, concurrently with the Central and Western Boards of Revenue, and the Commissioner of Cuttack, respectively (Customs).
1826	X.	For removing doubts as to the application of Section 50, Regulation X. 1819, to the District of Gorruckpore—For prohibiting the Manufacture within any of the Districts of Bengal, Behar and Orissa, of Noonchye, or any description of Saline substance used as a condiment with food, excepting on account of, or with the permission of Government; and for providing for the Retail Sale of Salt by the Government Officers in certain cases (Salt).
,,	XII.	A Regulation for raising and levying Stamp Duties within the Town of Calcutta (Stamps).

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PART 1st.



GOVERNMENT CUSTOMS AND DUTIES ON COMMERCE.

REGULATIONS IN FORCE.		REGULATIONS RESCINDED AND OMITTED.		
Year.	*Regulation.*	*Year.*	*Regulation.*	*Rescinded by.*
1801	VII.	1793	XLII.	IX..........1810.
1810	IX.	1795	XXXIX.	„ .... „
„	X.	„	LVII.	„ .... „
„	XVII.	1797	I.	XIII....1816 and IX. 1810.
1811	III.	„	IX.	IX..........1810.
1812	I.	1800	XI.	„ .... „
„	XIX.	1801	V.	X .... „
1813	XII.	„	X.	„ .... „
„	XIV.	„	XI.	IX......1810. and I. 1819.
1814	VI.	1802	I.	„ .... „
1815	IV.	„	V.	„ .... „
1816	XII.	„	VII.	„ .... „
1817	XV.	1806	XIX.	„ .... „
„	XVI.	1812	VI.	VII..........1818.
„	XXI.	„	XVII.	XIV..........1813.
1818	VII.	1816	XX.	VII..........1818.
1819	IV.			
1820	V.			
1822	II.			
1823	V.			
1825	XV.			
1826	IX.			

ABSTRACT.

ABSTRACT.



1801 — *For modifying the duty on Coasting Vessels called Dhonies.*

REGULATION VII.

Side note	Sections.	
Duty Modified.	2d.	Former duty on Dhonies exporting from the River Hooghly abolished, and a duty of One Rupee per hundred maunds burthen to be levied in future, provided that no Dhony shall pay more than Sixty Rupees.
Collections.	3d.	The duty to be collected by the Marine Pay Master, and a Certificate of the amount of the duty payable to be granted by the Master Attendant.
		Form of Certificate.
Certificate.	See Section 88, Regulation IX. 1810.	*The Certificate* to be delivered to the Collector of Customs, previously to which no Port Clearance to be granted.
Evasion of Duty.	4th.	Dhonies attempting to depart without paying the prescribed duties, to be detained; and liable to the payment of double duties on a report to be made to the Marine Board. The additional duty, if levied, to be carried to the amount of the Pension Fund of the Pilots.
Vessels to be Registered and Numbered.	5th.	The Master Attendant to cause all Dhonies trading to and from the Port of Calcutta, to be numbered.
	6th.	The Master Attendant to keep a Register of all Dhonies.

REGULATION.

1801 | Sections.

REGULATION VII.

Form of Register.

Duties on vessels importing into Calcutta.

7th C. 1. A duty of One Anna per Ton to be levied by the Marine Pay Master, on every vessel importing into Calcutta, (Dhonies and His Majesty's Ships excepted), for defraying the expence of a Powder Magazine.

C. 2. The Collector of Customs not to grant a Port Clearance to any vessel liable to the above duty, until it shall have been discharged.

1801 | Sections.

Re-enacting, with Amendments, the Regulations for the Collection of the Government Customs.

REGULATION IX.

Regulations Rescinded.

2d. C. 1. Regulations III. XXIX. and LVII. of 1795; I. and IX. of 1797; XI. 1800; I. V. and VII. 1802; XI. 1804; and XIX. 1806, for the collection of Government Customs in the Provinces of Bengal, Behar, Orissa, and Benares, and in the Ceded and Conquered Provinces, are hereby rescinded.

C. 2. Regulations XLII. 1793, and XXXVIII. of 1803, also hereby rescinded.

Duties Abolished.

3d. All duties levied under any denomination whatever, on the transit, export, or import of goods of any description, through, from, or into, the provinces, cities, and towns, subject to the Presidency of Fort William, (with exception of Delhi and the circumjacent territory), not authorized by this or any future Regulations, are hereby declared to be abolished.

4th. All Custom Houses hereafter established, which may not be continued by this Regulation, to be withdrawn from the date of its promulgation.

Custom Houses Established.

5th. See Section 2, Regulation I. 1812, Section 6, Regulation VI. 1814, Section 11, Regulation IV. 1815, and Section 2, Regulation XII. 1816.

The Custom Houses for the collection of the Government Customs, under this Regulation, ***shall be fixed in the cities*** of Agra, Furruckabad, Allahabad, Benares, Patna, Moorshedabad, Dacca, and Calcutta, and in the towns of Meerut, Cawnpore, Mirzapore, Chittagong, Hooghly, and Balasore.

SECTIONS.

REGULATION IX.

APPOINTMENT OF COLLECTORS AND DEPUTY COLLECTORS OF CUSTOMS.

6th. C. 1. Modified by Sections 3 and 4, Regulation XIX. 1812, Section 2, Regulation XII. 1813, and Section 2, Regulation II. 1822.

The Government Customs at the several Custom Houses, established by the above Section, (with exception of the cities of Furruckabad and Allahabad, and the towns of Meerut and Mirzapore), *to be levied by Officers, denominated Collectors of Government Customs.*

C. 2.

The Custom House at Meerut, to be subject to the authority of the Collector of Government Customs at Agra, with a Covenanted Civil Servant as his Deputy, to be stationed at Meerut; the Custom Houses at Allahabad and Furruckabad, to be in like manner subject to the authority of the Collector of Government Customs at Cawnpore, *under the immediate charge of Deputies*, being Covenanted Civil Servants; *and the Custom House at Mirzapore, to be subject to the authority of the Collector of Government Customs at Benares, under charge of a Deputy Collector of Customs.*

Ditto Ditto.

CONTROLING AUTHORITY.

7th.

The Collectors and their Deputies to be subject in the Province of Benares, and within the Ceded and Conquered Provinces, (with exception of Cuttack,) *to the authority of the Board of Commissioners;* and within the Provinces of Bengal, Behar, and Orissa, *including Cuttack*, to the authority of the *Board of Revenue at the Presidency.*

8th.

Seal of Office to be used by the Collectors and Deputy Collectors of Government Customs.

Oath

1810 | SECTIONS.

REGULATION IX.

OATH OF OFFICE.

9th. Oath of Office to be taken by the Collectors and Deputy Collectors, previously to entering upon the duties of their respective offices.

HOURS OF OFFICE.

10th. The several Custom Houses to be open for the transaction of public business, every day from ten o'clock in the morning till four in the afternoon, with exception only to Sundays and Holidays, of which a list to be furnished to the Collectors, by the Boards to whose authority they may be subject.

ESTABLISHMENT OF CHOKIES.

11th. C. 1. The Collectors to establish Custom House Chokies at such places as may appear necessary, leading to and from their respective Custom Houses, provided, that no Chokey shall be established at a greater distance from such Custom House, than two coss, or four miles, except in special cases, which are to be reported to the Board for their previous sanction.

AUTHORITY AND DUTIES OF THE CHOKEY OFFICERS.

C. 2. No duty or collection whatever to be levied at any Chokey, but the authority of the Chokey Officers to be confined to the detention of goods liable to duty passing within the limits of their Chokey, unaccompanied by proper Rowannahs; or of goods which may not correspond with the Rowannahs, until the receipt of orders from the Collector of Customs respecting them, and to whom immediate notice of the detention is to be given,

ROWANNAH.

given. All duties to be paid at the stations of Collectors or their Deputies, by whom alone Rowannahs are to be issued.

RATES OF DUTY TO BE LEVIED ON GOODS.

12th. C. 1. Modified by Sections 5, 6, 8, 20 and 25, Regulation I. 1812, Section 2, Regulation XIX. 1812, Section 12, Regulation IV. 1815, Section 2, Regulation V. 1820, Section 3, Regulation V. 1823, and superseded by Clause 1, Section 2, Regulation XV. 1825.

Duties under the denomination of Government Customs, to be levied *on what goods, and what rates of duties payable thereon.*

C. 2. See Section 25, Regulation I. 1812, and Clause 1, Section 7, Regulation XXI. 1817.

Superseded by Sections 5 and 6, Regulation III. 1811.

CASES OF EXEMPTION.

C. 3. Extended — See Clause 2, Section 2, Regulation V. 1823, and Clause 1, Section 7, Regulation XXI. 1817.

Goods specified in this Section, which shall have paid duty once, whether on their importation or transit, *not liable to any further duty in passing through the provinces*, unless expressly declared otherwise by some future Regulation, nor shall any further duty be levied on such goods being exported from the provinces, except the export duties, which any of the articles enumerated, may be liable to under the provisions of this Regulation, on being exported therefrom by sea.

13th. C. 1. Superseded by Sections 5 and 6 Regulation III. 1811, and Regulation XV. 1825.

Goods not specified in the above-noticed Schedule, with the exception of the articles exempted from duty by the following Clause, to be subject to a duty, *on importation or exportation by sea, of Five per cent.*

The

REGULATION IX.

IMPORTS EXEMPTED FROM DUTY.

C. 2. The following articles imported by sea, shall be exempted from the payment of the duty specified in the preceding column:

Teak Timber, used for ship building.

Horses.

Bullion and Coin.

Precious Stones and Pearls.

Goomotor, and other articles, (coir excepted,) used for the manufacture of Cordage.

Modified by Regulation XVII. 1812, and Regulation XIV. 1813, and Section 3, Regulation XII. 1813.

EXPORTS EXEMPTED FROM DUTY.

The following articles exported by sea, shall, in like manner, be exempted from payment of the duty specified in the preceding Clause:

See the Schedules annexed to Regulation XV. 1825.

Grain, of all sorts.

Precious Stones and Pearls.

Opium, purchased at the Company's Sales.

Carriages.

Palankeens.

Spirits distilled after the European manner in any part of the Provinces under this Presidency, provided the quantity exported shall not exceed one thousand gallons.

TRANSIT DUTY.

14th. See Schedule No. 3, Regulation XV. 1825.

Transit Duty not to be levied upon any article not expressly declared liable thereto by this *or any future Regulation.* The Collector subject to the payment of a fine to Government, and to damages at the suit of the party injured, for any violation of this rule, and the articles specified shall be subject to duty as merchandize only. ***Second-hand articles, or articles intended for private use, not being liable to duty.***

ARTICLES EXEMPTED.

Explained by Section 17, Regulation I. 1812.

15th. C. 1. A Book of Rates to be prepared by the ***Boards of Revenue,***

BOOK OF RATES TO BE PREPARED, PUBLISHED, AND REVISED.

See Regulation I. 1816, Sections 2 and 3, Regulation V. 1818, Section 2, Regulation IV. 1819, and Regulation IX. 1826.

and Commissioners respectively, specifying the value of the several articles chargeable with duty, ad valorum, under the present Regulation. Such rates to be approved by the Governor General in Council, and the books of rates to be kept open for public inspection at the several Custom Houses.

C. 2. The Book of Rates also to be published for general information, at the Cutcheries of the Magistrates and of the Collectors of Land Revenue, and at the several Custom Houses. And shall be revised and re-published under the above rules, on the 1st of May of *every third year*.

Modified by Section 3, Regulation VI. 1814.

C. 3. The valuation of goods at the Custom House, from which the Rowannahs for them shall have been taken out, to bind all other Custom Houses.

VALUATION OF GOODS.

C. 4. If the article liable to pay duty, ad valorum, shall have been omitted in the Book of Rates, the value to be taken at the prime cost, as per Invoice, or otherwise proved to the satisfaction of the Collector, with an advance of Twenty per cent. thereon, and the special Rule in Section 48, to be generally applied to cases of this description.

COIN.

C. 5. In what coin the duties to be paid.

WEIGHT OF MAUNDS.

C. 6. When the duties shall be levied on the maund, and the particular weight or kind thereof not specified, the maund shall be taken to be Eighty Calcutta Sicca Weight to the Seer, throughout the Provinces.

Special

1810	SECTIONS.	REGULATION IX.
SPECIAL RULE.	16th.	Special rule regarding exports to, and imports from the Province of Rohilcund, into the territory of the Rampoor Jaghire.
	17th.	Rescinded by Section 2, Regulation V. 1823.
DUTIES ON THE IMPORT OR EXPORT OF SALT IN THE C. AND C. PROVINCES.	18th. C. 1.	Parts of Regulations VI. and VII. 1804, relating to duties on the importation or exportation of Salt, in the Ceded and Conquered Provinces, and in the Province of Benares, Rescinded.
	C. 2. Modified by Section 2, Regulation XVII 1810.	*Duty to be levied on the importation of Salt into the Dooab and the Province of Benares.*
	C. 3. Extended by Sections 3 and 6, Regulation XVII. 1810.	*Penalty for passing, or attempting to pass Salt in those Provinces, contrary to this Regulation.*
	C. 4.	Such parts of Regulations VI. and VII. 1804, as have not been altered, or modified by this Regulation, to remain in force.
	C. 5.	The duties levied on the importation and exportation of Salt, in the Ceded and Conquered Provinces, under Regulations VI. and VII. 1804, and this Regulation, to form a part of the Government Customs, and to be levied accordingly by the Collectors of Government Customs and their Deputies.
RULES FOR GRANTING ROWANNAHS.	19th. C. 1.	Rowannahs, or Custom House Passes to be granted under the following rules.
	C. 2.	Rowannahs to be granted only upon a Durkhaust, or written application; by whom the Durkhaust is to be signed, and what particulars to be therein specified.
	C. 3.	Any attempt to pass goods in larger quantites, or of value superior to that specified on the Durkhaust, will, in the first case,

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case, subject the goods to confiscation, and in the latter, to the payment of double duty.

C. 4. Rowannahs applied for before twelve o'clock, to be delivered the following day, and not later.

C. 5. Every Rowannah to be signed and sealed by the Collector or Deputy Collector, the Darogah, and the Tehveeldar, or Treasurer, the latter of whom shall deliver the Rowannah upon the duties being paid.

C. 6. The Darogah and Tehveeldar to be furnished with Seals of Office, and will be liable to dismissal from office, under the rules contained in Regulation V. 1804, and VIII. 1809, for permitting their Seals to go out of their possession.

C. 7. Rowannahs in what language to be written, and what particulars to be stated in them.

20th. Commercial Residents, or others employed to provide the Company's investment, are to make official application in writing to the Collectors of the Customs for Rowannahs; but no duties or fees whatever, to be levied on such goods.

21st. Registers of all Rowannahs granted, to be kept at the several Government Custom Houses, according to such form as shall be prescribed by the respective Boards.

22d. Rowannahs granted under this Regulation (excepting Maufee Rowannahs, specified in Section 28,) shall be in force for one

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RULES RELATIVE TO ROWANNAHS.

one year only, from the date on which they may have been granted, after which the goods covered thereby, if brought, or moved within the limits of the Custom House Chokies, shall be again subject to the established duties. Rowannahs shall be delivered up and cancelled whenever an opportunity offers for requiring it, as in the case of exportation by sea, or in cases specified in Sections 25 and 26.

23d. C. 1. Extended — See Clause 2, Section 2, Regulation V. 1823.

A Rowannah granted at any one Custom House, *shall be current* throughout the Provinces, subject to the Presidency of Fort William, and shall exempt the goods covered by it, from all further duty in transit or exportation, (unless expressly made liable to a further export duty,) or from detention beyond the period that may be necessary to enable the officers of any other Custom House to ascertain whether the goods and Rowannahs correspond. The detention of goods, for this purpose, not to exceed one day. *The Collector, after having made the necessary examination,* shall, if the goods correspond with the Rowannah, certify the same on the back thereof. If the Collector shall find (in the case of private goods,) that the goods exceed or differ from those specified in the Rowannahs, the whole shall be liable to confiscation—or, if goods of superior value to that specified in the Rowannah, shall, on

Explained — See Section 18, Regulation I. 1812.

See Sections 22, 23, and 24, ditto.

W inspection,

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	See Clause 7, Section 3, Regulation V. 1823.	spection, be found, the Collector *shall levy double duty* on the real value of the goods composing the whole dispatch.
	C. 2.	Should goods passing as belonging to the Hon'ble Company, not correspond with the Rowannah, they shall be allowed to proceed to the place of their destination, but the Collector to certify on the back of the Rowannah, in what respect they have not corresponded therewith, and shall immediately report the case *to the Board, to whose authority he may be subject.*
	See Regulation IV. 1819, and Section 5, Regulation IX. 1826.	
	24th.	A Register to be kept at each Custom House of Rowannahs granted at other Custom Houses, covering goods which may pass.
	25th.	Should a Merchant be desirous of dividing a dispatch of goods into smaller quantities, after having taken out a Rowannah for the whole, he shall be furnished with new Rowannahs at any Custom House, on a payment of *a further duty of one-half per cent.* and surrendering the original Rowannah.
	Modified by Section 5, Regulation XIX. 1812.	
	26th.	Rowannahs which are declared to be in force for one year only, may be renewed, and Exchange Rowannahs obtained for the same goods for another year, on payment of a duty of one-half per cent., providedthe old Rowannah be surrendered before the expiration of the period for which it was granted, and the goods identified.

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27th. The above rule applicable to goods or articles being the produce of the country, or imported inland from foreign territories, and which are respectively alleged to have already paid duty—all such goods to be identified by the production of the original Rowannah, and by other satisfactory evidence, to entitle the holder to a renewal of the Rowannah.

28th. Goods imported by sea, to be furnished with Maufee, or Free Rowannahs, by the Collectors of Customs at Calcutta, Chittagong, and Balasore; on payment of a duty of one-quarter per cent., and a fee at the rate of one rupee per mille on the value of the goods; after which, they shall be allowed to pass inland without question; the fee to be divided for the benefit of the Collector and his Deputy, in such proportion as Government may direct.

29th. At each Custom House, a Register to be kept of all exchanged Rowannahs granted therefrom; also of all Maufee Rowannahs—particulars to be specified in the Registers.

30th. C. 1. The duties to be paid, and Rowannahs taken out, (unless otherwise expressly provided for,) previously to the goods passing or attempting to pass within the limits of any of the Chokies established under this Regulation. Any violation of this rule will subject the goods, which may be found in transit, accompanied by a Rowannah, to the payment of double duties, though there may have been no intention of evading payment

of

RULES RELATIVE TO THE PAYMENT OF DUTIES.

of the duties; and if the passing, or attempting to pass the goods, be clandestine, they shall be liable to confiscation.

C. 2. In cases of objection to, and non-payment of the required duties without any clandestine attempt to evade them, a part of the goods, adequate in value to the duties, or double duties due on them, to be detained as security, and to be sold at public sale, at the expiration of three months, if the duties be not previously paid.

C. 3. Any surplus proceeds of the sale to be paid to the owners, on their making application for the same.

C. 4. The sanction of the Board to be obtained previously to proceeding to such sale.

31st. All descriptions of Military Stores, (unless on account of, or under a pass from, the British Government,) liable to be seized and confiscatel--but this rule not applicable to fire-arms or weapons, in possession of individuals, which may be evidently for private use.

32d. Rescinded by Section 2, Regulation XIII. 1816.

CONFISCATION OF GOODS.

33d. C. 1. The Collector to report, without delay, to the Board for determination, the detention of any goods which may be eventually liable to confiscation.

C. 2. Proceeds of goods confiscated and sold under this Rugulation, (with

CONFISCATION OF GOODS AND REWARDS PAYABLE FROM THE PROCEEDS.

(with exception of Contraband Opium or Military Stores,) to be disposed of as follows:

Extended—see Section 6, Regulation XVII. 1810.

One-fifth to the Collector, or Deputy Collector.

Two-fifths, in equal proportions, to the informer, and *the Officers of Government*, making the seizure.

Two-fifths to the Company.

C. 3. The Boards empowered, when they shall see fit, to direct the release of goods detained; or to remit any penalties incurred for the breach of any rule contained in this Regulation.

C. 4. And may commute higher penalties to the payment of double duties, if there shall appear ground for mitigation.

C. 5. In such cases, compensation how made to the informer, the amount thereof to be levied on the goods, as prescribed by Clauses 2, 3, and 4, of Section 30.

COMMISSION TO COLLECTORS OF CUSTOMS.

34th. Collectors of Customs to receive a commission on the amount of the duties realized by them, and their respective deputies, at such rate as Government may determine; provided, that if the offices of Collector of Land Revenue and of Government Customs, shall be united in the same individual, he shall receive only a moiety of the said commission.

35th. The Deputy Collectors of Customs (excepting at Calcutta,) to receive fixed salaries; but no commission, except the proportion of one-fifth of the proceeds of confiscated goods, under Clause 2, Section 33.

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EMBEZZLEMENT OF MONEY OR PAPERS.

36th. The provisions contained in Sections 15 to 21 inclusive, of Regulation III. 1794,* relative to cases of embezzlement of the public money, or detention of papers, hereby extended to all descriptions of Native Officers employed in the Department of Customs, under this Regulation.

* See Vol. of Land Revenue.

37th. No Collections whatever are to be made by any Officers of Customs, but such as are authorized by this, or by some future Regulation.

UNAUTHORIZED COLLECTIONS, OR DETENTION OF GOODS, HOW PUNISHABLE.

38th. Any Officer, who may be guilty of a breach of the foregoing rule, will be liable to dismissal, under the provisions of Regulation V. 1804, and VIII. 1809.* Complaints against the Officers of Customs for offences of this nature, to be cognizable by the Magistrate; and on conviction of having detained, or shipped goods in an unauthorized manner; or of having exacted, under any pretence whatever, any fee in violation of this Regulation, shall be considered guilty of extortion, and punishable, by fine, not exceeding rupees two hundred; and to imprisonment, not exceeding six months; or to corporal punishment, not exceeding thirty rattans—to be determined with reference to the nature and circumstances of the case, and the condition in life of the offender. And, if the fine be not paid, it shall be commutable to a further period of imprisonment not exceeding six months, as provided by Section 19, Regulation IX. 1807.* The party aggrieved, shall also be at liberty to sue for damages.

* See Vol. of Civil Justice.

Extended—see Section 24, Regulation X. 1810.

* See Vol. of Criminal Justice.

With

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UNAUTHORIZED COLLECTIONS.

39th. With exception of corporal punishment, all other persons, not being Officers of Government, who may be charged with and convicted before a Magistrate of any of the offences specified in the foregoing Section, will be liable to the same punishment, as therein denounced.

40th. Superseded by Regulation XVII. 1813, and Regulation II. 1814. *Rules under which complaints against Collectors or Deputy Collectors of Customs, are to be tried and determined.*

41st. The Collectors empowered to propose rules to the Boards, to which they may be subject, for the better collection of the Government Customs.

RULES APPLICABLE TO DEPUTY COLLECTORS OF CUSTOMS.

42d. All the rules in this Regulation applicable equally to the Deputy Collectors, unless otherwise expressly declared. But all accounts, reports, and communications, to be transmitted by the Deputy Collectors to the Boards through the Collectors. And all propositions for the removal of Native Officers of the stations of Merut, Allahabad, Furruckabad, and Mirzapoor, to be made through the same channel, and to be accompanied with the Collector's opinion thereon. The Deputy Collectors also strictly to obey all orders from the Collectors to whom they are subordinate, which may not be contrary to the Regulations in force.

Mirzapoor Special Rules.

43d. C. 1. The following amended rules to be observed in the collection of

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	of the Customs of the Deccan trade, at the mart of Mirzapoor:
C. 2.	The imports when and where to be examined.
C. 3.	The duty on imports when to be paid. The importer and the purchaser each to pay half the duties.
C. 4.	Rules under which Char chittees may be granted instead of Rowannahs.

Mirzapoor Special Rules.

Calcutta Special Rules.

Special Rules relative to Imports by Sea at Calcutta.

44th. See Regulation III. 1811.	The following special rules to be observed in the collection of duties, to be levied on imports and exports by sea, to and from the Port of Calcutta.

Imports.

45th. C. 1.	A Tide-waiter to go on board all vessels that may come to anchor in the Port of Calcutta—what particulars to be entered in a book respecting them.
C. 2.	What notification is to be inserted in the Tide-waiter's book.
C. 3.	Form of manifest to be subjoined to the notification.
C. 4.	The Master, or Supercargo, to deliver in his manifest at the Custom House, and affidavit to be annexed thereto by the Collector, or his Deputy.
C. 5.	The manifest to be sworn to before one of the Justices of the Peace of Calcutta, and to be returned to the Collector of Customs, with a certificate from the Police Office. No merchandize

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merchandize to be landed, until the prescribed rules shall have been observed, nor until the Collector of Customs shall have received from the Master Attendant a list of the Europeans on board, which the Commanders are to deliver to the Pilot, under whose charge the vessel may have entered the river—all which forms having been observed, and the duties paid, or security taken for them, the cargo may be landed.

C. 6. No permission to be given for landing any cargo or goods, other than what is specified in the preceding clause.

C. 7. All goods and packages to be landed at the Custom House, and liable to confiscation, if clandestinely landed elsewhere.

C. 8. Rule to be observed regarding vessels or craft, lying opposite to the Custom House.

C. 9. Rule to be observed in landing cargoes.

C. 10. Rules to be observed on the cargoes being landed: and a bill for the duties to be made out.

C. 11 Any failure to deliver a full and true manifest, proved to the satisfaction of the ***Board of Revenue***, on a report of the case by the Collector of Customs, shall subject the goods to confiscation, or shall incur a penalty not exceeding the value of them.

See Regulation IV. 1819, and Regulation IX. 1826.

In

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	C. 12. See Regulation IV. 1819, and Regulation IX. 1826.	In case of refusal to pay the penalty, the *Board of Revenue* authorized to prohibit the landing of any goods remaining on board the vessel; and to cause a pilot and port clearance to be withheld from the vessel, until the penalty shall have been paid.
	C. 13.	What goods laden on the Company's ships, not required to be inserted in the manifest delivered by the Commanders. But the officers must severally deliver manifests of their own goods—Rules to be observed, in case any goods shall have been disposed of at intermediate ports.
	C. 14.	Private goods freighted on the Company's ships from other ports in India to Bengal, to be manifested, or will be liable to confiscation.
	C. 15.	Pecuniary penalties levied under Clause 11, how divided.
	46th. See Regulation IV. 1819, and Regulation IX. 1826.	The duties on manifests to be finally settled by the Collectors, without any reference to the *Board of Revenue.*
	47th. Superseded — See Regulation XV. 1825.	The duties are to be levied *at the rates specified in Sections* 12 *and* 13, and to be paid within three months from the date of the affidavit annexed to the manifest, or the deposit to be forfeited.
	48th. C. 1.	The value of goods imported, to be determined according to the following rules.

The

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	C. 2. Superseded — See Regulation XV. 1825.	The original invoices or bills, to be produced to the Collector, and (except in cases, where otherwise directed in this Section,) the duties to be settled on the amount thereof—any additional per centage which may be prescribed, to be added to the amount of the invoice or bills, and *the duty to be settled on the aggregate.*
	C. 3. See Schedules, Regulation XV. 1825.	If the original invoice or bills shall not be produced; or, if the Collector shall see cause to suspect their accuracy, *the duty to be settled* at the Calcutta price, at the time of importation.
	C. 4.	When goods are passed on deposits, the invoices or bills to be detained until the whole shall have been cleared out; or, if the deposit shall have been regulated under the preceding clause on the Calcutta price of the goods, the proprietor to be required to give his assent in writing to such valuation, previously to the deposit being received.
	C. 5.	The duty on the investments of the Captain and Officers of the Company's ships, and of individuals imported from Europe on the Company's, or other British ships, to be levied on the invoice price, without any addition thereto.
	C. 6.	British ships importing at the foreign settlements, to pay the same duties as if they imported at Calcutta.

An

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	C. 7. See Schedules, Regulation XV. 1825.	An advance of fifteen per cent. to be added to the invoice of goods, the produce of the Coromandel Coast, and *the duties to be levied on the aggregate.*
	Ditto ditto. C. 8.	*The duty on goods to China*, to be levied with an advance on the invoice price of thirty per cent.
	Ditto ditto. C. 9.	*The duties on Indigo*, to be levied at the fixed valuation of Rupees one hundred per factory maund.
	Ditto ditto. C. 10.	*The duty on Spirits*, (except Batavia Arrack,) to be calculated at thirty pounds per pipe—Rules with regard to leakage or ullages.
	Ditto ditto. C. 11.	*The duty on Batavia Arrack*, to continue at fifty-five Rupees per leaguer.
	C. 12 to 15.	Annulled by Section 9, Regulation III. 1811.
	C. 16. Modified—See Regulation III. 1811, and Regulation IV. 1815.	Goods imported into Calcutta, from the foreign settlements, *to be assessed, as if imported into Calcutta by sea on foreign bottoms.*
	49th.	No claim to be admitted for a remission of duty upon Liquors, or goods stated to be found damaged, unless the condition of the goods be ascertained previously to their passing the Custom House—goods not in a merchantable state, must be sold on the spot to entitle the owner to any remission. Such sales how to be made.
	50th.	No packages, &c. of goods to be received at the Custom House,

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House, or receipts granted for them, unless marked and numbered.

51st. Limitation of time for goods to be allowed to remain in the Custom House Godowns, after which they will be liable to a charge for godown rent.

52d. Receipts to be granted on application for all goods landed and lodged at the Custom House, except in cases specified in Section 50, and the Collector of Customs responsible for the delivery of all goods, for which receipts may be granted. If receipts be not taken, no claimants of goods lost in passing through the Custom House, will be entitled to indemnification, the receipts to be returned on clearing out the goods.

53d. Tide-waiter to keep an account of all packages received or delivered.

54th. Ships importing in Ballast, to be reported accordingly by the Master.

55th. Superseded by Regulation IV. 1819. The Collector to report to the Governor General in Council, through the *Board of Revenue*, whenever any arms or military stores, being private property, (excepting fowling pieces, pistols, or other arms, evidently for private use,) are landed, importing at Calcutta—Particulars to be specified in the report.

56th. Precious stones, though exempt from duty, to be entered at the Custom House, whether on importation or exportation, and their value stated under a penalty of ten per cent. on their estimated value.

57th. Rescinded by Section 4, Regulation XXI. 1817.

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Re-enacting, with Amendments, the Regulations relative to the Government Customs.

IMPORTS BY SEA AT CALCUTTA.

58th. Rules respecting goods landed expressly for re-exportation, or transhipped in port; or stores or other articles landed for temporary purposes only, and not intended for sale.

59th. Excepting in cases of parcels, or necessaries, from Europe, which the Custom Master may pass at his own discretion, no exemptions from the prescribed duties to be allowed without the special orders of the Governor General in Council.

60th. See Section 19, Regulation I. 1812. What *rates of exchange* to be adopted in the adjustment of the Calcutta Customs.

Rates of Exchange.

REGISTERS.

Two Registers of imports by sea, to be kept.

FORMS OF REGISTERS.

See Regulation III. 1811. *Exports.*

RULES RELATIVE TO EXPORTS.

62d. The duties on exports, (unless otherwise herein directed,) to be levied on the Calcutta market price of the goods, deducting one-tenth.

See Section 7, Regulation III. 1811. *What duties* to be levied on home produce, exported from Calcutta to the foreign settlements, in the event of their being restored.

64th. All goods for exportation, the property of individuals, (with the exceptions herein specified,) to be shipped from the Custom House, with a permit from the Collector of Customs—Goods brought from the interior for exportation, to be examined at the Custom House Ghaut.

Exception

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65th. Exception allowed with respect to grain.

66th. Also, with respect to the goods of individuals exported to England on the Company's tonnage, which may be shipped from the Export Warehouse—What rules to be observed in such cases.

67th. Applications for permits are to be made to the Collector of Customs in writing, and certain particulars to be specified; after which, bills for the duties to be made out, and the goods not to be shipped until the duties shall have been paid, or security for payment given.

68th. The Collector in what manner to proceed, if he shall have reason to suspect that any bale of piece goods does not correspond with the Chellaun.

69th. Bales found to contain a greater quantity than specified in the Chellaun, liable to confiscation; and any goods previously shipped by the same person without examination, shall be subject to double duty.

70th. Similar penalties to be levied in cases of gruff goods exported, differing from the Chellaun.

71st. All boats laden with goods from the interior, to be brought to the Custom House Ghaut, and the goods laden in any boats *attempting to pass without permission*, liable to confiscation.

See No. 3, Appendix to this Regulation.

72d. Provisions and stores for His Majesty's ships to pass duty free, if the property of the Crown; but, if furnished by contractors,

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contractors, or their agents, to be subject to the prescribed duties.

73d. Parcels for individuals, and necessaries, to be passed at the discretion of the Collector.

74th. Goods, though exempt from duty, to be entered at the Custom House.

75th. Superseded by Section 8, Regulation III. 1811, and Section 21, Regulation I. 1812.

76th. See Sections 20 and 21, Regulation I. 1812, Sections 10 and 11, Regulation IV. 1815, and No. 4, Appendix.

Claims to *Drawback* not to be allowed, unless the goods shall be exported through the Custom House, and regularly manifested; nor on any case, after the port clearance has been taken out.

77th. No Drawback to be allowed on any package, not being entire as imported.

78th. Nor any claim to be admitted for a return of duty upon goods stated not to have been shipped, after the ship shall have quitted the anchorage at Saugor.

79th. A certificate required in case of persons exporting Opium purchased at the Company's sales—Particulars to be specified in the certificate; and Opium not so purchased, but attempted to be passed as such, or differing from the certificates, to be liable to confiscation.

80th. Rules and limitations, under which presents and articles for family use may be sent to Europe, the export duties being paid thereon.

81st. The Master Attendant not to grant a Pilot to any vessel without

without a certificate from the Collector of the Customs, that the duties on her cargo, both export and import, have been paid or settled—Or of her cargo (if exempt from duties,) having been entered at the Custom House; also a certificate from the Police Office.

82d. The Pilot to be ordered by the Master Attendant not to permit any goods to be received on board a vessel, after having obtained her port clearance, unless accompanied by a certificate of the Collector of Customs, that the duties have been paid.

83d. The Pilot to detain the vessel, if any goods shall be received on board by the Commander, in opposition to the preceding rule.

84th. Goods transhipped without permission, or attempted to be shipped on any other vessel, than that for which they may have been passed at the Custom House, to be subject to double duty.

85th. Military Stores (excepting arms for private use, in possession of individuals,) not to be exported without permission from the Governor General in Council.

86th. Two registers to be kept of all exports.

Forms of Registers.

87th. A further register to be kept of piece goods and indigo, imported from the interior, for exportation by sea.

88th. Dhonies, or other coasting vessels, not to be permitted to

 land,

SPECIAL RULES RELATIVE TO EXPORTS BY SEA FROM CALCUTTA.

land, or ship their cargoes without a certificate from the Master Attendant, that the duties of pilotage have been secured.

89th. A direct communication authorized between the Collector of Government Customs and Board of Trade, on all matters relative to the imports and exports of the cargoes and the tonnage of the Company's ships, or the transfer of piece goods, authorized under Section 48. And the Collector to obey the orders of that Board, reporting the same *to the Board of Revenue.*

Superseded by Regulation IV. 1819.

90th. When duties have been paid without objection to the rate of assessment, all claims to a return of any part of them, to be rejected.

91st. All goods to be weighed with the Company's scales and weights.

92d. The Kyallee Dustoor finally abolished.

GENERAL RULES.

93d. The general rules contained in this Regulation, when not at variance with the foregoing special rules, are to be adhered to in all collections of the Government Customs at Calcutta, on imports or exports, whether by land or by sea.

Chittagong, Balasore, and Hooghly Special Rules.

94th. The Calcutta rules of valuation, to be applied in settling the value of goods imported by sea.

Goods

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SECTIONS.	
95th.	Goods exported, to be valued at the market price, unless where otherwise directed by this Regulation.
96th. See Section 75, which is Superseded, and Schedules appended to Regulation XV. 1825.	*Sections 75, 76, and 77, for regulating the Drawbacks*, allowed as exports from Calcutta, to apply equally to the ports of Balasore and Chittagong.
97th. C. 1. See Clauses 2 and 3, Section 4, Regulation VI. 1814.	What duties payable at the Custom House at Hooghly, on goods which have been imported into any of the foreign settlements by sea, which shall be exported therefrom into the interior of the country, and such goods shall not be subject to any further inland duty.
C. 2. See Clauses 2 and 3, Section 4, Regulation VI. 1814.	What duties payable at the Custom House at Hooghly, on goods imported into the foreign settlements, from the interior of the country.
C. 3.	Provided, that in the cases specified in the two preceding Clauses, if the goods shall have already paid Government Customs at Calcutta, or elsewhere, the amount so paid, shall be deducted from the duties to be levied under this Section.

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REGULATION X.

Abolition and Re-establishment of Town Duties.

2d. Regulations V. and X. 1801, and VI. 1805, for the collection of Town Duties, rescinded; and all duties and collections made under those Regulations, abolished.

SPECIFICATION OF ARTICLES AND RATES OF DUTY.

3d. C. 1. Town Duties hereafter to be levied at certain cities and towns herein specified, on the articles, and at the rates specified following.

Specification of Articles and Rates of Duty.

C. 2. A duty to be levied on Salt imported into certain cities and towns herein specified, not being Salt purchased at the Company's sales.

Specification of Rates of Duty.

C. 3. The articles enumerated in the preceding Clause, not to be subject to the payment of duty in transit, unless imported into any town or city for sale, store, or consumption.

DUTIES TO BE FARMED PERIODICALLY.

4th. The Town Duties established by this Regulation, (excepting in Calcutta,) to be let in farm periodically under the superintendance of the *Collectors of Land Revenue*, subject to the control of the *Board of Revenue, and Board of Commissioners;* or collected Khass by officers on the part of the said Collectors, as those Boards, with the approbation of Government, may direct. In the former case, the leases to be for the period of twelve months, or longer, at the discretion of the Boards, and proposals

Modified by Section 8, Regulation XVII. 1810, Section 2, Regulation IV. 1819, Section 2, Regulation II. 1822, and Section 2, Regulation IX. 1826.

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proposals shall be previously invited by public advertizement, according to the forms observed in inviting proposals for the farm of lands.

5th. See Regulation IV. 1819. All proposals for farming the Town Duties, to be reported to *the Board*, to whose authority the Collector may be subject, for their approval, and for the final confirmation of Government.

6th. The proposals to be accompanied with good and sufficient security for the payment of the amount to be engaged for, into the Collector's Treasury by equal monthly instalments.

7th. When the proposals shall have been confirmed, and security entered into, a Sunnud to be granted to the Farmer, under the official seal and signature of the Collector, authorizing the Farmer to levy the Town Duty specified in Section 3—subject to the rules and restrictions prescribed in this Regulation; and the Farmer, at the same time, to execute a coboolcut, or engagement, according to the following form.

Form of Engagement.

8th. The Farmer to collect the Town Duties at certain fixed stations on the public roads, or avenues, leading to the town, within the limits of two coss, surrounding such town or city. The limits to be fixed by the Collector, and notified by him to the Magistrate—A notification also of such limits, to be published in the Cutcherries of the Magistrate and Collector, for general information.

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REGULATION X.

Re-establishment of Town Duties.

Rules for regulating the Collections of Town Duties by the Farmers.

9th. C. 1. The articles of Beetel Nut, Oil, and Sugar, to be subject to a Town Duty, as well as the payment of Government Customs; and the Farmer to collect such duty, if imported for sale, store, or consumption, whether covered by a Rowannah, or otherwise.

C. 2. The same rule applicable to Salt not being purchased at the Company's sales, when imported into certain towns or cities herein specified—What towns and cities exempt from the operation of this rule.

10th. C. 1. A table of rates of Town Duties to be formed by the Collector annually, and furnished to the Farmer, by which he shall regulate his collections; and attested copies to be fixed up at the Cutcherries of the Magistrate and the Collector.

C. 2. Grain to be valued at a fixed rate, and the merchant at liberty to pay the duty in money, or in kind.

11th. The Government may suspend the duties on grain by an Order in Council, and the proposals of the Farmers to specify the remission they will require in that event.

12th. The Farmer to maintain the necessary establishment of weighmen—but not to levy any Kyalle duty, or other Dustooree on that account.

13th. Grain, or other articles, not to be detained by the Farmer, on any pretence, above twenty-four hours, under penalty of forfeiting

Re-establishment of Town Duties.

REALIZATION OF THE PUBLIC DUES FROM FARMERS.

COLLECTION OF TOWN DUTIES BY FARMERS.

forfeiting three times the amount of the duty demanded by him.

14th. The Farmer may establish Golahs for the reception of grain or other bulky articles, and may charge rent for the use of them, but shall not compel the merchant to use them.

15th. The Merchant and Farmer may compromise the duties without examination or weighment, if they shall agree to do so.

16th. Shopkeepers also may compromise with the Farmer, for the payment of a fixed monthly sum, in lieu of import duties on the articles sold by them.

17th. The Farmer's instalments to be paid into the Collector's Treasury, by the tenth of each succeeding month—and the Collectors to give receipts for such payments, under their official seal and signature. Any arrears, if not discharged with interest, to be recovered by the same process, as an arrear of Revenue; and if the arrear shall amount to three instalments, the Board may annul the Lease; and either grant a new Lease to some other person, or hold the collection of the duties Khass. The Board may, in other cases, when they shall deem it expedient, direct the Collector to levy the duties by means of his own officers, and shall, in all such cases, levy the duties

duties

Re-establishment of Town Duties.

duties under the rules and restrictions established for the guidance of the Farmers.

18th. If the lease be annulled, the compromises permitted under Sections 15 and 16, to be void, unless renewed by a succeeding Farmer.

Penalty for evasion of Duties.

19th. Any persons proved, by summary enquiry before the Collector, to have imported clandestinely articles liable to Town Duties, shall be adjudged to pay a forfeit to the Farmer, (if farmed) or to Government, (if Khass) of three times the amount of the duty; and the amount of the penalty, if not immediately discharged, to be levied by distress of personal property, under the rules and restrictions prescribed in regard to distraints for arrears of rent.

Articles exempted.

20th. No article to be liable to Town Duty, unless expressly declared to be so; nor, if so declared, should the quantity be so trifling, as to be evidently intended for the immediate use and consumption of the possessor, and not for purposes of sale or store.

Penalty for breach of the preceding rules.

21st. Any person who shall be guilty of a breach of the two preceding rules, shall, on proof thereof, at the suit of the party aggrieved, be subject to a fine of three times the amount of duty so collected by him—in addition to such costs and damages as may be awarded, on consideration of the injury sustained

by

PENALTIES FOR ILLEGAL DETENTION OF GOODS.

by the complainant —the illegal detention of any article, on any pretence, which may not be liable to the Town Duty, although no duty be actually levied, shall subject the offender to a fine not exceeding Sicca Rupees Five Hundred, in addition to the costs and damages, which may be adjudged to the party suing.

COMPLAINTS COGNIZABLE BY THE COLLECTORS

22d. The Collector is empowered to hear all complaints preferred againt the Farmer or his servants, for acts incurring the penalties specified in the foregoing Section, or in Section 13, and to award payment of the said penalties, with costs and damages, on summary enquiry. The Collector also authorized to hear all complaints of undue exactions by the Farmer or his servants, and on proof thereof by summary enquiry, to award to the complainant three times the amount of the duty collected beyond the authorized rates. The Collector's order to be enforced against the Farmer, by the same process as for recovery of an arrear of Revenue.

SUITS INSTITUTED IN THE DEWANNY COURT.

23d. Either party dissatisfied with the order of the Collector, may institute a suit in the Dewanny Court, for damages; but the institution of such suit not to stay the execution of the order of the Collector—nor of any process of distraint which he may issue under Section 19.

1810 | SECTIONS.

REGULATION X.

Re-establishment of Town Duties.

COMPLAINTS AGAINST THE COLLECTOR.

24th. Complaints against the Collectors, for any acts which may be repugnant to this or future Regulations, for the collection of the Town Duties, to be received, tried, and determined under the same rules, as prescribed by the existing Regulations, in regard to acts connected with their duties as Collectors of Land Revenue — and whenever the collection of the Town Duties shall be made by the Collector, the Provisions of Section 38, Regulation IX. 1810, shall be held applicable to all Native officers employed under him, who may levy any unauthorized exaction in contravention of the rules contained in Section 20, of this Regulation.

See Regulations XVIII. 1813, and II. 1814.

COMMISSION OF COLLECTOR.

25th. The Collectors to receive such commission on the net amount of their collections, as Government may fix; whether the Town Duties be farmed or collected Khass.

Calcutta Special Rules.

CALCUTTA SPECIAL RULES.

26th. The collection of the Town Duties in the City of Calcutta, including the Suburbs, to be levied by *the Collector of Government Customs*, who is also to be styled Collector of Calcutta Town Duties, assisted by a Deputy.

Modified by Section 2d Regulation II. 1822.

27th. The Collector and Deputy Collector of Calcutta Town Duties shall take and subscribe an oath of office.

FORM OF OATH.

The

1810	SECTIONS.	REGULATION X.
ARTICLES SUBJECT TO DUTY.	28th. C. 1.	The Calcutta Town Duties to be levied on the articles specified under Section 3, on their being imported for sale, store, or consumption, into any part of the city or suburbs of Calcutta, the boundaries of which are declared as follows.
		Specification of Boundaries.
BOUNDARIES.	C. 2.	The whole of the space contained within the boundary line above described, and the limits of the city, as defined in Section 17, Regulation III. 1793, to be considered as forming the suburbs in question.
CHOKIES ESTABLISHED.	29th. Superseded—See Regulation IV. 1819.	The Collector to establish two Chokies in the Hooghly river, at the entrance of Bally Khaul, and at Kidderpore Ghaut: he shall also establish such other Chokies at any Ghauts or entrances of the city or the suburbs, by land, as may be sanctioned by the *Board of Revenue*, at his recommendation.
DUTIES WHERE AND WHEN LEVIED.	30th C. 1.	The duties on articles imported from the interior of the Country in boats, (with the exceptions specified following,) to be levied on the arrival of the boats, at either of the two River Chokies above-mentioned; and the duties on articles imported by land, to be levied on the articles entering any part of the limits of the city or suburbs above defined—but the Collector may grant passes on the application of the owners, on security being given for payment of the duties, within fifteen days.

If

REGULATION X.

C. 2. Boats to be brought to the Custom House.

If the articles imported in boats, be expressly intended for exportation by sea, or only passing up or down the river, without any intention of landing them in the city or suburbs, no duty to be levied— but in both cases the boats to be conducted to the Custom House by one of the Chokey Peons, who shall not permit the articles to be landed at any place, except the Custom House, where they will remain until they are shipped, or passed under the rules contained in Regulation IX. 1810, which may be applicable to the export or passage of such article; or, if not exported or passed, that the prescribed town duties be paid on their being landed for sale, store, or consumption.

See Notification of Government, dated 5th August, 1819.

31st. Confiscation of Goods.

Articles attempted to be passed on boats without stopping to be examined, liable to confiscation at the discretion of the *Board of Revenue;* the boats being taken to the Custom House.

See Regulation IV. 1819.

32d. C. 1. Payment of Duties how enforced.

Should any person refuse payment of the prescribed Town Duties, nor give security to the satisfaction of the Collector, such part of the article as may be deemed equal to the amount demandable, shall be detained in the Custom House, or in such place as the Collector shall appoint for the reception of them, until the duties be paid; or, if not liquidated within fifteen days, the goods to be sold at public sale.

After

1810 | Sections. | REGULATION X.

Town Duties—Calcutta Special Rules.

Rules relative to the Detention, Confiscation, and Sale of Goods, or Remission of Penalty.

Surplus proceeds of sale.

C. 2. After deducting the duties and charges payable, any balance of such sales to be paid to the owner of the goods, on application.

33d. Articles subject to payment of duty, under Section 3d, and attempted to be clandestinely conveyed into the city or its suburbs, without payment of the established duty, shall be liable to confiscation.

31th. C. 1. See Regulation IV. 1819. The Collector to report without delay to the *Board of Revenue*, for their decision, the detention of any articles under circumstances which may eventually subject them to confiscation.

C. 2. Articles confiscated, to be sold at public auction, and the proceeds to be divided as follows:

One-fifth between the Collector and Deputy Collector, in such proportions as Government may direct.

Two-fifths in equal proportions to the informer, and the Officers of Government making the seizure.

Two-fifths to the Company.

C. 3. See Regulation IV. 1819. The *Board of Revenue* may direct the release of any articles, which may have become liable to the penalty of confiscation, if they shall see ground for such remission or mitigation of penalty.

 In

REGULATION X.

COMPENSATION TO INFORMERS.

C. 4. In the preceding cases, the Board may direct compensation to be made to the informer, to the extent to which he would have been entitled, if the goods had been confiscated. The amount to be levied upon the articles, according to the rules prescribed in Section 32.—The penalty of double duty, when directed, shall also be levied in the same manner.

REGISTER OF DUTIES COLLECTED.

35th. A Register of the Calcutta Town Duties, collected under this Regulation, to be kept in the following Form.

Form of Register.

COLLECTOR AND HIS OFFICERS AMENABLE TO THE COURT OF THE 24-PERGUNNAHS.

36th. See Regulation XIV. 1814. Superseded by Regulation XVII. 1813, and Regulation II. 1814.

The Collector, or Deputy Collector, amenable to the *Zillah Court of the Twenty-four Pergunnahs*, for any acts done by them, cognizable therein, under the existing Regulations. *Rules to be applied to cases of complaint against them.*

37th. See Regulation XIV. 1814.

The Native Officers employed under the Collector and Deputy Collector, amenable both to the Civil and Criminal Court of the *Twenty-four Pergunnahs*, for any acts committed by them, in breach of the Provisions of this Regulation; and shall be liable to the same penalties, for undue exactions, as prescribed by Section 24, of this Regulation.

38th. The Collector and Deputy Collector to receive such salary, or commission, on the amount of the duties realized under this Regulation, as Government may direct.

39th. The general rules and restrictions, contained in Sections 3, 9, 10, 11, 13, and 20, of this Regulation, to be strictly applicable

to

REGULATION X.

to the collection of the Calcutta Town Duties, in all points in which they may not be superseded by, or at variance with, these special rules.

REGULATION XVII.

2d. New rules of duty established on Salt, not being purchased at the Company's sales in Calcutta, when imported into the Ceded or Conquered territories, in lieu of duties established by Clause 2, Section 18, Regulation IX. 1810.

Rates of Duty.

3d. Boats, carts, or cattle, used in the conveyance of smuggled Salt, liable to confiscation.

4th. Their confiscation to be decided in the same manner as the confiscation of the Salt, and the proceeds to be appropriated in the same mode.

5th. Native officers of the Custom Houses, who shall be convicted of conniving at the importation or transportation of Salt, unaccompanied by a Rowannah, liable to a fine not exceeding six months salary, to be enforced by the Civil Courts.

6th. Darogahs of Police and Tehseeldars, required, on application from any of the Officers of Customs, or information in writing from

1810	Sections.	REGULATION XVII.
Rules relative to the Seizure and Confiscation of Contraband Salt.		from individuals, to seize all Salt which may be liable to confiscation, under Clause 3, Section 18, Regulation IX. 1810, in consequence of not being accompanied by a Rowannah; and on confiscation of the Salt, shall receive the same rewards allowed by Section 33, of that Regulation.
	7th. See Regulation I. 1816, and Regulation IV. 1819.	Such seizure to be fully reported within twenty-four hours to the Authority, to which the Officers making the seizure may be subject; and any Magistrate, or Local Collector, receiving such report, to transmit the same forthwith to the *Board of Commissioners*, who will determine on the confiscation, in conformity with Section 33, Regulation IX. 1810.
Town Duties by whom levied.	8th.	In modification of Regulation X. 1810, the Town Duties of certain towns and cities herein specified, to be levied by the Collectors and Deputy Collectors of Government Customs, and not by the Collectors of Land Revenue.

1811	SECTIONS.	REGULATION III.
	2d. and 3d.	Rescinded by Regulation VI. 1812, and Section 2, Regulation VII. 1818.
	4th. C. 1. See Schedules annexed to Regulation XV. 1825.	Goods imported or exported on foreign bottoms, to be subject *to double the amount of duties* payable on imports or exports on British bottoms.
	C. 2. Superseded by Regulation XV. 1825.	Accordingly, goods liable to duty on importation by sea, on British and Foreign bottoms, to be chargeable with duty, *agreeably to the Schedule annexed to this Regulation, No. 1.*
	C. 3. Superseded by Regulation XV. 1825.	Pursuant to the same principle, of subjecting the trade of foreigners to double duties, they are precluded from the benefit of the Drawback, when it may not exceed a moiety of the import duty; otherwise *the amount of the Drawback is to be adjusted on a consideration of the ultimate duty, payable by British subjects, agreeably to the Schedule No. 2.*
	C. 4. See Regulation XV. 1825.	When the Drawbacks receivable by British subjects, shall be less than a moiety of the import duty, the Foreign exported to be subject to an additional export duty, *agreeably to the Schedule No. 3.*
	5th.	The following rules enacted in lieu of Clause 2, Section 12, and Sections 13 and 75, of Regulation IX. 1810.
	6th. Modified by Regulation IV. 1815, and Regulation XV. 1825.	Articles, the produce or manufacture of the Vizier's territories, or of Nepaul, or of any other foreign territory, *liable, on re-exportation, to an additional duty.*

Foreign Trade.

1811 SECTIONS.	REGULATION III.
7th. Modified by Regulation IV. 1815, and Regulation XV. 1825.	*What duties* on goods not specified in the Schedules above referred to, (with exception to those exempted under Clause 2, Section 13, Regulation IX. 1810,) *are liable to.*
8th. Superseded by Section 2, Regulation XV. 1825.	Rules as to *Drawbacks* on goods imported expressly for re-exportation.
9th.	Clauses 12, 13, 14, and 15, of Section 48, Regulation IX. 1810, annulled.
Superseded by Regulation XV. 1825.	*Tables of Rates.*

1812	Sections.	REGULATION I.
Modifying the Provisions of Regulation IX. 1810.		
Situation of Custom Houses.	2d.	Section 5, Regulation IX. 1810, modified, and the situation of a Custom House, at any of the cities or towns therein referred to, may be fixed by an order of the Governor General in Council, at any place not being distant more than two miles from the boundaries of their respective towns or cities.
Specification of Duties on certain Articles.	3d. See Section 12, Regulation IV. 1815, and Regulation XV. 1825.	*Rates of duties to be levied* on Cotton, in its cleaned and uncleaned state, respectively.
	4th.	The produce of the Semul tree, not to be subject to any duty.
	5th.	Raw Silk, with certain exceptions, subject to the duty of seven and a half per cent. ad valorem.
	6th. Superseded by Section 2, Regulation XV. 1825.	Tin and Tutenague, *subject to a duty of ten per cent. ad valorem, on importation.*
	7th.	Copper and Brass, wrought or unwrought, subject to a duty of ten per cent. ad valorem.
	8th.	Copper and Brass, imported from Nepaul, to continue subject to a duty of two and a half per cent. ad valorem.
	9th.	Rescinded by Clause 2, Section 2, Regulation V. 1820.
	10th to 16th.	Rescinded by Section 2, Regulation XIV. 1813.
Second-hand Articles exempted from Duties.	17th.	In explanation of Section 14, Regulation IX. 1810, no articles belonging to individuals to be exempt from duty, excepting second-hand articles, or such as may be in actual possession or use of the owners, and such articles to be passed, or otherwise, at the discretion of the Collector.

In

1812 — SECTIONS.

Modifications of Regulation IX. 1810.

REGULATION I.

APPRAISEMENT OF GOODS.

18th. In explanation of Clause 1, Section 23, Regulation IX. 1810, the examination and appraising of goods therein referred to, may be assigned to the Company's appraiser.

COIN.

19th. Portuguese and China coins, how valued in exchange.

DRAWBACKS.

20th. No Drawbacks to be allowed on the exportation of goods imported from the interior of the country, unless the application be accompanied with the Rowannah

21st. The established Drawback to be allowed on goods imported by sea, whether the goods shall have been imported expressly for re-exportation, or otherwise

EXAMINATION OF CERTAIN GOODS AT CHOKIES.

22d. All articles liable to a Custom Duty, when imported into a town, to be taken to the nearest Chokey Darogah to be examined; and the Darogah to certify on the back of the Rowannah, the date on which the goods may pass his Chokey.

23d. The owners of goods exported from any town, which they may have entered under a Rowannah, shall cause the Rowannah to be endorsed by the Collector, as having passed out of the town.

24th. Goods found within the line of Chokies, shall be liable to double duties, or to confiscation, unless the Rowannahs are endorsed, as above prescribed.

25th. All piece goods intended for exportation by sea, and for which the Rowannahs may not be produced by the reporters, shall

1812 | SECTIONS.

REGULATION I.

Woollens.

shall be subject to the payment of a duty of two and a half per cent., if exported on British bottoms, or seven and a half per cent., if exported on Foreign bottoms.

26th. Woollens, in whatever country manufactured, not to be exported from Bengal to China.

REGULATION XIX.

Provisions Rescinded.

2d. C. 1. See Section 13, Regulation IV. 1815. So much of Clause 1, Section 12, Regulation IX. 1810, which subjects articles to the payment of duty, according to established rates, at a fixed valuation of such articles, (with exceptions hereafter specified,) rescinded.

Duties ad Valorem.

C. 2. Duties on articles mentioned therein, to be levied ad valorem, with exception to indigo, raw filature silk, and Bengal wound silk; on which, duties shall continue to be levied at the fixed valuation, specified in Clause 1, Section 12, Regulation IX. 1810.

Custom Houses.

3d. See Regulation XII. 1813. Custom Houses to be established at Bareilly, and at Ghazeepoor, subject to the Rules and Regulations, applicable to other Custom Houses.

4th. Governor General in Council competent, by an Order in Council, to alter the arrangement of subordinate Custom Houses, established by Clause 2, Section 6, Regulation IX. 1810.

Sub-division of Goods.

5th. Merchants desirous of subdividing goods, for the whole of which one Rowannah has been taken out, shall pay a fee of

 four

1812 | SECTIONS.

REGULATION XIX.

Exchange Rowannahs.

four annas on each Rowannah, taken out in exchange, in addition to the prescribed duty; such fee to be appropriated for the use of the Collector, or Deputy Collector of Customs, as Government may direct.

1813

REGULATION XII.

Modifying the Rules for the Collection of the Government Customs and Town Duties.

2d. C. 1. The principal Custom House in the province of Benares, to be established at Mirzapoor.

C. 2. A subordinate Custom House to be established in the city of Benares: the Deputy Collectors of Customs at Benares and at Ghazeepoor, to be subject to the control of the Collector of Customs at Mirzapoor, conformably to the principles on which such control has been exercised by the Collector of Customs at Benares, as defined in Regulations IX. and X. 1810, and Regulation XIX. 1812.

3d. Rescinded by Clause 1, Section 2, Regulation XV. 1825.

Modifying certain Regulations.

1813	SECTIONS.	**REGULATION XIV.**
DUTY ON THE IMPORTATION OF HORSES ABOLISHED.	2d.	Sections 13 to 16, Regulation I. 1812, and Regulation XVII. 1812, and generally all provisions which relate to the establishment of duties on the importation of horses, rescinded.
1814		**REGULATION VI.**
RULE REGARDING INDIGO.	2d. See Clauses 2 and 3, Sections 8 and 13, Regulation IV. 1815, and Section 7, Regulation XXI. 1817.	Indigo intended for exportation by sea, and for which Rowannahs may not be produced, shall be held to be the manufacture of the Vizier's dominions, and subject accordingly *to the payment of duty* of two and a half per cent., if exported on British bottoms, or seven and a half per cent., if exported on Foreign bottoms, as established by Clause 1, Section 12, Regulation IX. 1810.
BOOK OF RATES.	3d.	The Book of Rates prescribed by Clauses 1 and 2, Section 15, Regulation IX. 1810, to be revised and re-published annually.
	4th. C. 1.	*The operation of Clause 2, Section 97, Regulation IX. 1810, suspended.*
FOREIGN SETTLEMENTS.	C. 2. See the following Clause, under which Clauses 1 and 2 are no longer in force.	*Goods imported into the late Foreign settlements from the interior of the country, subject only to the same rate of duty, as goods exported from Calcutta on British bottoms, so long as those factories shall continue on their present footing.*
	C. 3.	Clause 2, Section 97, Regulation IX. 1810, to be in full force and effect, should those factories be restored, on the conclusion of a peace, to the powers to which they belonged.
	5th.	Rescinded by Section 11, Regulation IV. 1815.

A Custom

1814 | Sections.

Modifying the Rules for the Collection of the Government Customs.

Custom House at Saharunpoor.

REGULATION VI.

6th. A Custom House to be established at Saharunpoor, subject to the general rules and regulations in force.

1815

REGULATION IV.

Imports.

Articles exempted from Duty.

2d. All articles manufactured from Wool, or Worsted Thread, or Yarn, imported from the United Kingdom on British registered ships, or Indian-built ships trading under legal authority, shall be exempt from duty.

3d. Extended by Section 2, Regulation XXI. 1817.

Unmanufactured Metals, the produce of the United Kingdom, imported in a similar manner, also exempted from duties.

4th. Explained by Section 3, Regulation XXI. 1817.

Canvass, or other Marine Stores, the produce or manufacture of the United Kingdom, also exempt from duties.

Duties payable on certain Articles.

5th. C. 1. See Regulation XV. 1817, & Schedules.

All other articles, (except Wine and Spirits,) the produce or manufacture of the United Kingdom, to be chargeable with *a duty of two and a half per cent.* on importation.

C. 2. Ditto ditto.

All articles, the produce or manufacture of Foreign Europe, (with exception above stated,) to be subject to *a duty of five per cent.*

C. 3. Ditto ditto.

Wines and Spirits imported from the United Kingdom, *to continue subject to the duties specified in Regulation IX.* 1810, and any other existing Regulation.

The

SECTIONS.

REGULATION IV.

6th. The articles specified in the preceding Sections, if imported otherwise than according to the Provisions of the Act of Parliament, noticed in Section 2d, are to continue subject to the payment of the duties prescribed by the Regulations in force.

7th. The goods enumerated in the preceding Sections, on which duties may have been paid at any port subject to the British Government in India, shall not be liable to a further duty on transit from port to port; but a certificate of such payment to be produced.

8th. C. 1. (Extended by Section 6, Regulation XXI. 1817. See Schedules and Regulation XV. 1825.)

A Drawback to be allowed on Indigo, the produce of the territories *immediately dependant on Fort William*, on exportation to the United Kingdom, *equal to the whole amount of the duty payable.*

C. 2. (Modified—See Section 7, Regulation XXI. 1817, and Regulation XV. 1825.)

A Drawback to be allowed on the exportation of Indigo, the produce of the territories of the Vizier, or any other Native power, at *the same rate only as the Drawback* allowed under the above Clause, though the duties levied shall have been higher.

C. 3. Such Drawbacks only to be allowed on Indigo, exported by sea, to the United Kingdom.

9th. (See Regulation XV. 1825.)

A Drawback to be allowed equal to the duty on cotton wool, hemp, and Sun, on exportation to the United Kingdom.

1815 | SECTIONS.

REGULATION IV.

RULES RELATIVE TO DRAWBACKS.

10th. See Clause 1, Section 7, Regulation XXI. 1817, Schedules and Regulation XV. 1825.

On exportation of all other articles, including salt petre, subject to duty, *such Drawback to be allowed*, as may reduce the duty actually receivable by Government, to two and a half per cent.; but no Drawback to be allowed, unless the application shall be made at the time of the goods being exported.

11th. Section 5, Regulation VI. 1814, rescinded; but applications for Drawbacks to be accompanied by Rowannahs, as provided in Section 20, Regulation I. 1812.

TRANSIT DUTY.

12th. The rules contained in Clause 1, Section 2d, Regulation IX. 1810, and Section 3, Regulation I. 1812, modified; and the amount of inland or transit duty to be levied on cotton wool, both in its cleaned and uncleaned state, not to exceed five per cent. upon its value.

13th. With the foregoing exceptions, this Regulation not to effect the inland and transit duty, payable under the provisions of Regulation IX. 1810, Regulations I. and XIX. 1812, and Regulation VI. 1814.

14th. C. 1. This Regulation not applicable to trade conducted on foreign bottoms.

C. 2. Neither is this Regulation to apply to deposits already made for the payment of duties.

1816 | Sections.

REGULATION XII.

Custom House at Chittagong.

2d. A Custom House to be established in the southern division of Chittagong, for the collection of the duties under the general Regulations.

1817

REGULATION XV.

Duty on Foreign Salt imported by Sea.

2d. See Regulation XV. 1825, and Schedules.

Foreign Salt, or Salt not manufactured within the limits of the British territories, *to be subject to a duty on importation by sea.*

Duty how levied.

3d. See Section 88, Regulation X. 1819.

To be levied under the rules applicable to the collection of Government Customs; and any Salt imported or landed in breach of the said rules, to be confiscated—two-thirds to the Company, and one-third to the informer, *or person effecting the seizure*, and the Salt to be deposited in the Company's Golahs.

Salt may be deposited at the Company's Golahs.

4th. Proprietors of Salt allowed the option of landing and lodging their Salt at the Company's Golahs, instead of the Custom House, and without payment of the prescribed duty in the first instance, but the Salt not to be removed till the duty shall be paid.

5th. Salt so lodged, to be cleared and taken away within two months, on payment of the full duty prescribed, or will be liable to be sold, and the Government demand realized therefrom; the surplus being paid to the owner; or if the sale shall not realize the amount of the duty, the Salt to be destroyed.

1817 | SECTIONS.

REGULATION XVI.

Duty on Foreign Opium imported by Sea.

2d.
See Regulation XV 1825, and Schedules, and Section 4, Regulation XIII. 1816.

Foreign Opium imported by sea, subject to a duty.

DUTY HOW LEVIED.

3d.
See Section 4, Regulation XIII. 1816.

The duty to be levied under the rules applicable to the collection of the Government Customs, and the Opium to be confiscated, if imported in violation of this Regulation, and the proceeds how disposed of.

OPIUM MAY BE DEPOSITED AT THE COMPANY'S WAREHOUSES.

4th.
See Section 4, Regulation XIII. 1816.

Option allowed the proprietors to land and deposit the Opium at the Company's Warehouse, instead of the Custom House, without payment of the prescribed duty in the first instance; but the Opium not to be removed till the duty has been paid.

5th.
See Section 4, Regulation XIII. 1816.

*The Opium so lodged, to be cleared away within twelve months, or to be sold in satisfaction of the dues of Government, any surplus proceeds being paid to the owner; or in default of the sale realizing the amount of duties, the Opium to be destroyed.**

Specification

* The provisions of this Regulation appear to be superseded by Section 4, Regulation XIII. 1816, although not so expressly declared—unless the words used in the Regulation referred to; viz. 'the produce of *any Foreign Country*,' are intended to apply only to Asiatic States—or to Opium imported from Oude, or from the Mahratta territories, into the Western Provinces.

1817 | Sections.

REGULATION XXI.

Modifying and explaining certain parts of Regulation IV. 1815.

Articles considered Marine Stores.

2d. Specification of articles to which the exemption from duty, contained in Section 3, Regulation IV. 1815, is declared to extend.

3d. Enumeration of articles to be considered as Marine Stores, and to be exempt from duty, if imported in the manner specified in Section 4, Regulation IV. 1815.

4th. Section 57, Regulation IX. 1810, rescinded.

Cases of exemption from Duty.

5th. C. 1. Explained—See Section 3, Regulation XV. 1825.

Goods originally imported on British bottoms, at ports subject to the British Government in India, to be exempted from further duties, on their re-exportation to Calcutta, or other subordinate ports; provided the duty established by the Regulations, shall not exceed the duty retained at the port where the goods were imported; but certificates of the payment of such duty to be produced.

C. 2. If the duty established at the Presidency, shall exceed the amount of that previously paid, the difference only to be levied at Calcutta.

Indigo.

6th. See Schedules to Regulation XV. 1825.

The rule contained in Section 8, Regulation IV. 1815, applicable to Indigo, the produce of any part of the British territories in India.

7th. C. 1. Ditto ditto.

The rules contained in Section 12, Regulation IX. 1810, which subject articles, the produce of the Vizier's, or the

Nepaul

1817 | SECTIONS.

REGULATION XXI.

Modifying and explaining certain parts of Regulation IV. 1815.

FURTHER EXEMPTION OF EXPORT DUTY.

See Regulation XV. 1825.

Nepaul territories, to an ***additional duty of two and a half per cent. on exportation by sea,*** and the provisions regarding ***Drawbacks,*** in Clause 2, Section 8, and Section 10, Regulation IV. 1815, modified as follows.

C. 2. Ditto ditto.

Goods chargeable with an export duty, on which an inland duty has been paid, to be exempted from the export duty, on their exportation to the United Kingdom, provided such a Drawback only be allowed as will reduce the duty retained to two and a half per cent. In cases where the inland duty shall not exceed that rate, no Drawback to be allowed.

C. 3. See Schedules to Regulation XV. 1825.

On goods not subject to a transit duty, the export duty on being exported to the United Kingdom, to ***be reduced to two and a half per cent.***

8th.

Superseded by Regulation XV. 1825.



1818 SECTIONS.

REGULATION VII.

Provisions relative to the Trade with Foreign Nations.

REGULATIONS RESCINDED.

2d. Sections 2 and 3, Regulation III. 1811, Regulation VI. 1812, and Regulation XX. 1816 rescinded, and the several provisions of the following Regulation passed by the Honorable Court of Directors, enacted into a Regulation.

FREEDOM OF TRADE ALLOWED.

1st. Ships belonging to any foreign European nation, having a settlement of its own in the East Indies, and being in amity with His Majesty, may freely trade in imports and exports from the East Indies, conformably to the Local Regulations established, with exception to military stores, saltpetre, or grain, in time of war between the British Government and any other state.

UNDER CERTAIN STIPULATIONS AND RESTRICTIONS.

2d. C. 1. Ships of foreign European states, having no settlement in the East Indies, (being in amity with His Majesty,) may freely enter the British ports in the East Indies, and have free liberty to trade, with exception to the export of the articles above specified in the time of war; and, provided such ships proceed from their own ports direct to the British settlements, without touching at any subordinate ports, except for refreshments, or in cases of necessity.

C. 2. Such ships are not to export any articles from the British territories to any other port or place, but to their own country; nor to be cleared out to carry on the coasting or country trade.

C. 3. Nor to proceed from the British territories to any foreign settlements

1818 | SECTIONS. | REGULATION VII.

Relative to Trade with Foreign Nations.

settlements in India; nor to the territory of any Asiatic power—nor to enter the river in that part of the British territory situated in Bengal, for other purpose than that of proceeding to the Port of Calcutta for trade, refreshment, or repairs.

C. 4. The clearance of the vessels to be direct to the country to which they belong, and no other.

3d. The trade with America, to be regulated by the Convention of Commerce between Great Britain and the United States, dated the 3d July, 1815.

4th. This Regulation not to affect the provisions contained in the Regulations in force, for defining the duties to which the trade of foreign nations is, or shall be subject.

1819 | SECTIONS.

REGULATION IV.

For the Appointment of a Board of Customs, Salt and Opium.

RULES RESCINDED.

2d. C. 1. So much of the rules contained in Regulation IX. 1810, and any subsequent Regulation, as render the Collectors of Government Customs and Town duties in the Province of Bengal, and officers subordinate to them, subject to the authority of the Board of Revenue; and which vest that Board with powers and duties relating to those branches of the Public Revenue, hereby rescinded.

C. 2. All rules likewise rescinded, which render the Salt and Opium Agents, Superintendents of Salt Chokies, and officers, subordinate to them, subject to the authority of the Board of Trade, or which vest that Board with any powers and duties in respect to those departments.

CONSTITUTION AND ORDINARY POWERS OF THE BOARD.

3d. C. 1. A Board to be constituted, to consist of such number of Members as the Governor General shall, from time to time, determine for the superintendence of the several branches of the Public Revenue above mentioned; to be denominated the Board of Revenue, in the Customs, Salt and Opium Departments.

C. 2. Extended—See Regulation IX. 1826. The Board vested with all the duties, powers and authority heretofore legally possessed and exercised by the *Board of Revenue*, with respect to *Customs* and Town Duties.

2 I Likewise

1819 | Sections.

REGULATION IV.

Appointment of a Board of Customs, Salt and Opium.

Ordinary Powers.

C. 3. Likewise vested with all the powers, duty, and authority heretofore possessed and exercised by the Board of Trade, in the Salt and Opium Departments.

Oath.

C. 4. The Members of the Board, and the several officers attached to it, (being Covenanted Servants of the Company,) to take the oath prescribed for Servants of the Company employed in management and collection of the Public Revenue.

Special Powers.

C. 5. The Governor General in Council may empower one Member to exercise, either generally or locally, the functions and authority vested in the Board collectively--or may authorize each Member to exercise those powers in different departments at the same time, whenever, for the dispatch of business, or other cause, it may appear advisable to assign to any Member separately, a special charge.



1820 | SECTIONS.

For imposing a certain Duty on Tobacco.

REGULATION V.

2d. C. 1. So much of Clause 1, Section 12, Regulation IX. 1810, as enacts, that a duty of ten per cent. shall be levied on the importation of Tobacco into Cuttack, rescinded.

C. 2. Section 9, Regulation I. 1812, also rescinded.

3d. C. 1. Tobacco, whether in leaf or in a prepared state, to be subject, *on its importation or exportation, to a Custom duty of four annas per maund.*

See Regulation XV. 1825.

C. 2. Also, a *transit duty* of four annas per maund, provided that Tobacco, which shall have once paid the prescribed importation or transit duty, shall not be subject to any further duty in passing through the provinces, except the town duty, under the provisions of Regulation X. 1810—*a Drawback also to be allowed on exportation to the United Kingdom.*

See Schedule No. 3, Regulation XV. 1825.

See Regulation XV. 1825.

4th. The prescribed duty on Tobacco, to be paid and levied under the rules in force, for the collection of the Government Customs, and any breach of these rules to subject the offenders, to the penalties prescribed in Regulation IX. 1810.



SECTIONS.

REGULATION II.

2d. C. 1. PROVISIONS RESCINDED. So much of Section 6, Regulation IX. 1810, and Sections 4 and 26, Regulation X. 1810, as prescribes the appointment of the officers therein mentioned, to the office of Collector of Government Customs, and all other provisions in force, which restrict the Governor General in Council in the appointment of officers to exercise these functions, are rescinded.

C. 2. DISCRETIONARY POWERS OF THE GOVERNOR GENERAL. Power reserved to the Governor General in Council, by an Order in Council, to appoint any number of officers, being Covenanted Servants, to collect the Government Customs and Town Duties, with the powers now exercised by the Collectors and Deputy Collectors, subject to the rules and provisions applicable to those officers.

C. 3. The Governor General in Council may, likewise, vest any Covenanted Servant of the Company, with part of the powers and authority now exercised by the Collectors of Customs and Town Duties.

C. 4. DISPOSAL OF PROCEEDS OF CONFISCATED GOODS. The Governor General in Council also competent to pass such orders as may, from time to time, appear proper, in regard to the disposal of that part of the proceeds of goods confiscated, or fines or penalties incurred, which, under the Regulations in force, is assigned to the Collectors of Customs, or other Covenanted Servants.

1823 | SECTIONS.

REGULATION V.

For making certain alterations in the Rules applicable to the Collection of the Government Customs.

DELHI ROWANNAHS.

2d. C. 1. Section 17, Regulation IX. 1810, rescinded.

C. 2. The rules contained in Clause 3, Section 12, and Clause 1, Section 23, of the aforesaid Regulation, applicable to goods on which the prescribed transit duties shall have been paid within the Delhi territories, and to Rowannahs issued by the officers in charge of that territory.

RULES RELATIVE TO TRANSIT DUTIES.

3d. C. 1. The provisions contained in Regulation IX. 1810, and subsequent Regulations, relative to the duty to be charged on piece goods, subject to the following modifications.

C. 2. Superseded—See Schedule No. 3, Regulation XV. 1825. *Transit duty leviable* on cotton, silk, and mixed piece goods, the manufacture of the Company's territories, reduced *from seven and a quarter, to two and a half per cent.*

C. 3. See Regulation XV. 1825. *The same duty leviable on piece goods, imported by sea.*

C. 4. See Regulation XV. 1825. *Duties to be levied on piece goods, exported by sea*—which have paid transit duty.

C. 5. Piece goods, for which Rowannahs or proof of import by sea, may not be produced, to be chargeable with an additional duty of two and a half per cent. on exportation.

C. 6. See Regulation XV. 1825. *No Drawback* to be paid on piece goods, which shall have been charged with a transit or import duty of two and a half per cent.

The

1823 | SECTIONS.

REGULATION V.

Applications for Rowannahs, to specify the value of the Goods.

C. 7. The value of the goods to be passed, to be specified on applications for Rowannahs; and the Collector, in cases of goods being under-valued, competent to take the goods on paying the owner, or person in charge, the value specified in the application, with an addition of ten per cent. on the amount, and interest at the rate of eight per cent. per annum, from the date of the Rowannah.

Superseded by Regulation XV. 1825, and Schedules appended.

Schedule of duties payable on the exportation of piece goods, imported from the interior of the country.



SECTIONS.

REGULATION XV.

2d. C. 1. Such parts of the rules contained in Regulations IX. 1810; III. 1811; XII. 1813; IV. 1815; XV. XVI. and XXI. 1817; V. 1820; and V. 1823; as have reference to the rate of duty to be levied, or the drawback to be allowed on imports or exports by sea at Calcutta, or other port or place within the territories immediately dependent on the Presidency of Fort William, rescinded.

C. 2. Regulation X. 1816, also rescinded.

C. 3. The several provisions which were rescinded, or modified by the rules above mentioned, to continue so, rescinded or modified.

3d. C. 1. Goods imported by sea into Calcutta, or other port or place belonging to that Presidency, on British or on Foreign bottoms, to be severally subject to the duties specified in Schedule No. 1, annexed to this Regulation, with the exceptions therein stated—provided, that the rules contained in Section 5, Regulation XXI. 1817, shall still be applicable to goods which may be originally imported by sea on a British bottom, at any port in the British territories in India, and shall afterwards be re-exported to Calcutta, or any port immediately depending on that Presidency.

Goods

REGULATION XV.

C. 2. Goods imported by sea as aforesaid, and charged with an import duty under the above rule, shall, on re-exportation, be allowed a drawback at the several rates specified in Schedule No. 2, annexed to this Regulation. And no drawback of import duty shall be granted, excepting as therein specifically allowed.

C. 3. Articles, the produce or manufacture of Calcutta, or of the interior of the country, shall, on exportation by sea, be respectively passed free, or subject to duty, or allowed a drawback, according to the directions contained in Schedule No. 3, annexed to this Regulation, and the said Schedule, and those noticed in the preceding Clauses, to be considered a part of this Regulation.

Schedules of Rates of Duties and Drawbacks.



1826 | SECTIONS.

Superintendance and Control of Custom Houses in the Central and Western Provinces and Cuttack.

VESTED IN THE BOARD OF CUSTOMS, SALT AND OPIUM.

REGULATION IX.

2d. So much of Regulation IX. 1810, and Regulation III. 1822, and any other Regulations in force, as vests the Boards of Revenue, in the Central and Western Provinces, and the Commissioner in Cuttack, with the control over the Custom Houses in the said provinces, subject to the following modifications.

3d. The authority of the Board of Revenue, in the Central Provinces, over the Collector of Customs at Patna to cease, and the Customs and Town Duties at that city, to be hereafter subject to the authority and control of the Board of Customs, at the Presidency.

4th. The Collectors and Deputy Collectors of Customs at Ghazeepore, Benares, Mirzapoor, Allahabad, Cawnpoor, Furruckabad, Bareilly, Merut, Agrah, and Balasore, to be subject to the Board of Customs at the Presidency—and the Western Board of Revenue, and Commissioner of Cuttack, not to interfere with the proceedings of the Collectors, in regard to the collection of the Government Customs, unless specially authorized to do so by the Governor General in Council. Any doubts which may arise regarding the meaning of this rule, may be determined by an order of the Governor General in Council.

1826 | SECTIONS.

Superintendance of the Custom Houses in the Central and Western Provinces.

REGULATION IX.

5th. Provided, that the Central and Western Revenue Boards, and Commissioner in Cuttack, shall continue to exercise the same powers and authority as now belong to them, in regard to the confiscation of goods, the levying of double duty, and other penalties to which individuals may render themselves liable, or the remission thereof—and all cases relative to such confiscation and penalties, shall be reported to the Boards and Commissioner as heretofore; and decided by them, agreeably to the Regulations in force.



PART II.



SALT AND SALT PETRE.

REGULATIONS IN FORCE.		REGULATIONS RESCINDED AND OMITTED.		
Year.	*Regulations.*	*Year.*	*Regulations.*	*Rescinded by.*
1814	IV.	1793	XXIX.	X. 1798.
1819	X.	,,	XXX.	VI. 1801.
1826	X.	1795	XL.	,, ,,
		,,	LII.	X. 1819.
		1798	IV.	,, ,,
		1800	IV.	,, ,,
		1801	VI.	,, ,,
		,,	XII.	,, ,,
		1806	IX.	,, ,,
		1812	VIII.	IV. 1814.
		1814	XXII.	X. 1819.
		1816	X.	XV. 1825.

1814	SECTIONS.	
		REGULATION IV.
Salt Petre.	2d.	Regulation VIII. 1812, for declaring the manufacture of Salt Petre a Monopoly on the part of Government, rescinded.
	3d. See Regulation X. 1816, and XV. 1825.	*To what Export and Transit Duties Salt Petre is to be subject.*
1819		REGULATION X.
Rescinding and Re-enacting, with Alterations and Amendments, the Regulations relating to the Salt Monopoly.	2d.	The whole of the rules contained in the several Regulations specified following, having relation either to the conduct of persons concerned in the provision of Salt, on the public account; the importation, illicit manufacture, sale, purchase, transportation, adulteration, or possession of Salt; and which are not specifically re-enacted by this Regulation, are hereby rescinded—and the several provisions of the Regulation, already rescinded by the Regulations cited following, to continue repealed.
		Regulations XXIX. 1793, LII. 1795, IV. 1798, IV. 1810, VI. 1801, XII. 1801, XLVIII. 1803, IX. 1806, XXII. 1814.
		Appointment of Salt Agents and Superintending Officers of Chokies; and oaths to be taken by those Officers.

The

Sections.

REGULATION X.

Re-enacting and Consolidating, with Alterations and Amendments, the Regulations relative to the Salt Monopoly.

Salt Agents.

3d. The provision of Salt to be superintended by Salt Agents, the number of whom to be varied, and their stations fixed at the discretion of the Governor General in Council.

Salt Chokies and Superintendents.

4th. The control over the Salt Chokies to be ordinarily vested in Superintendants, but the Governor General in Council may appoint any other officer to exercise the same powers and duties. The Governor General in Council may, likewise, order Chokies to be stationed wherever he may deem expedient, but a list of all Chokies established, to be fixed up in the office of the Board of Customs, Salt and Opium, and in the Cutcherries of the Agents and Superintendants, to whose control they may be subject.

Prohibition of Trade.

5th. C. 1. Officers employed in the Salt Department, not to be concerned in trade, or in any commercial transactions, without the special permission of Government—nor to purchase any goods or commodities, for the purpose of remittance of money to Europe.

C. 2. Exemptions from the above rule, may be granted by Government under special circumstances—what particulars to be specified in any applications for such exemption.

Salt

SECTIONS.

REGULATION X.

OATH OF OFFICE.

6th. Salt Agents, Superintendants of Chokies, and their respective Covenanted Assistants to take and subscribe an Oath of Office.

FORM OF OATH.

General Rules for regulating the conduct of Salt Agents and others, employed in the Provision of Salt.

ENGAGEMENTS TO BE VOLUNTARY.

7th. No person to be compelled to engage in the provision, manufacture, or transportation of Salt; and all persons at liberty to relinquish such employment, after fulfilling their existing engagements.

8th. In case of any compulsion being employed by a Salt Agent, in opposition to the above rule, the Judge of the Dewanny Adawlut, in proof of the charge to his satisfaction, shall adjudge the contract or engagement null and void, and direct the complaint to be discharged. Also cause any advances made, to be returned by him, and award such costs or damages against the Agent as he may deem equitable. The Agent so offending, also liable to be dismissed from his office by the Governor General in Council.

9th. If an Assistant to a Salt Agent, whether a Covenanted Servant, or European not in the Company's Service; or any Native

SECTIONS.

REGULATION X.

SALT AGENTS. ACTS OF COMPULSION, IN VIOLATION OF THE FOREGOING RULE, HOW PUNISHABLE.

Native officer of a Salt Agency, shall be guilty of a violation of the above rule, he shall, on conviction in the Dewanny Adawlut, be liable to certain penalties herein specified, and to dismissal from office by the authority to whom the offender may be subject, under the Regulations; and the Judge to report the circumstance to the Board of Customs, Salt and Opium.

10th. Covenanted and Uncovenanted Assistants, and Head Officers of Aurungs, how far responsible for acts of compulsion on the part of officers subject to their authority, and penalties to which such offenders will be liable, on conviction.

11th. Contractors, Molungees, or Beoparries, who may have received advances, or entered into engagements for the provision of Salt, also liable to certain penalties on conviction, in the Dewanny Adawlut, of the offence above noticed; and a clause to this effect to be inserted in their contracts.

12th. In concluding contracts, and making advances for the provision of Salt, and in the general conduct of the duties of their office, the Salt Agents to be guided by the practice heretofore observed, and by such further instructions as they may receive

REGULATION X.

receive from the Board of Customs, Salt and Opium, or from Government.

Rules for subjecting the Officers of Government in the Salt Department to the cognizance of the Civil Courts of Judicature; and for defining the process to be observed in suits in which those officers and other persons concerned in the manufacture of Salt, on account of Government, may be parties; or in which the attendance of such persons may be required by the Courts of Judicature.

13th. C. 1. Salt Agents, their Assistants, and Native Officers, liable to be sued in the Dewanny Adawlut for any breach of the Regulations; provided that the rules contained in Regulation II. 1814, shall be applicable to all suits or complaints preferred against Salt Agents, or Superintendants of Chokies, so far as those officers are amenable to the Civil Courts for acts done in their official capacity. But the provisions of this Section not applicable to acts done by Salt Agents, in virtue of the judicial powers vested in them by this Regulation, in regard to fines, confiscations, or other prescribed penalties.

C. 2. During the manufacturing season, or from the middle of October to the middle of July, any person employed in the Salt manufacture, who may deem himself aggrieved by any act

Redress how obtainable by Manufacturers, or others aggrieved.

act of the Salt Agent, (not being any act done in virtue of the judicial powers vested in Salt Agents by this Regulation,) shall, in the first instance, state his complaint to the Agent, and failing to obtain redress within a reasonable time, may sue the Agent in the Dewanny Adawlut.

C. 3. In like manner, if any person shall, during the season of manufacture, deem himself aggrieved by any act of an Assistant, or other subordinate Salt Officer, or by a Contractor, Molungee, or Beoparry, he shall, in the first instance, prefer his complaint to the Agent; and failing to obtain redress, may sue the party in the Dewanny Court—or, if the act shall have been done by order of the Agent, the Court to hold that officer responsible.

C. 4. The Courts not to receive the suit of the aggrieved party, unless the course prescribed in the two preceding Sections, shall have been observed.

C. 5. In the cases specified in Clauses 2 and 3 of this Section, the complainant not to absent himself from the place of manufacture without permission, until his engagements shall have been completed; but at liberty to prefer his complaint by

 Vakeel;

1819 | SECTIONS. | # REGULATION X.

Re-enacting and Consolidating, with Alterations and Amendments, the Regulations relative to the Salt Monopoly.

REDRESS HOW OBTAINABLE BY MANUFACTURERS OR OTHERS AGGRIEVED.

Vakeel; or may offer a substitute to perform his work, to be accepted, or otherwise, at the discretion of the Salt officers.

C. 6. The Agents authorized to defend any Suits instituted against their Assistants, or officers, or others employed in the business of the manufacture; but in such cases the Agent responsible for the decree of the Court.

C. 7. During the months of Sawun, Bhadon and Assin, any persons employed in the Salt manufacture, who may consider themselves aggrieved, may prosecute in the usual mode without application to the Salt Agent; and the Suits of such persons to be tried previously to all others, and decided as speedily as practicable—provided that the Courts of Judicature shall not take cognizance of any acts done by Salt Agents, in virtue of the judicial powers vested in them.

EVIDENCE OF VOLUNTARY ENGAGEMENTS.

14th. On complaints of Molungees or others, that they were compelled to enter into engagements or to receive advances, the Court, in default of proof of coercion, to consider the written receipt for such advances to be evidence, primâ facie, of the engagements having been voluntary—nor shall the Court release the complainant, or prevent his proceeding with the manufacture, until proof shall have been adduced that the engagement was compulsive.

The

SECTIONS.

REGULATION X.

PROSECUTION, OR DEFENCE OF SUITS BY AGENTS OR THEIR OFFICERS. PROCESS OF COURTS, CIVIL OR CRIMINAL.

The same rule to be applied by the Agents in complaints preferred to them.

15th. Any process or order of the Civil or Criminal Courts issued to a Salt Agent, or his Assistant, to be forwarded under a sealed cover by the Judge or Register, to whom it is to be returned in like manner, with an endorsement certifying its receipt.

16th. The Agents, their Assistants, and Head Aurung Officers, not liable to be prosecuted for any official acts of their predecessors, but all suits to be defended by the individuals against whom they may have been instituted, unless the Board of Customs, Salt and Opium, shall deem it advisable to order the Agent, for the time being, to carry on the suit. But all suits in which an Agent, his Assistant, or Head Aurung Officer, who may have been removed, shall have been engaged by orders of the said Board, or of the Governor General in Council, to be carried on by the Agent, for the time being, at the risk of Government.

17th. Agents and their Assistants, and Head Officers of Aurungs, may communicate free from postage, with the Vakeels of the Courts

PROSECUTION, OR DEFENCE OF SUITS OR APPEALS.

Courts employed to conduct or defend suits; such communications or instructions to be addressed to the Register of the Court; and the Vakeels of Court similarly privileged.

18th. The Board, when they shall deem proper, or when directed by Government, may conduct or defend a prosecution or appeal in which they or their Officers may be engaged in any of the Courts; and in such cases are competent to avail themselves of the aid of the Superintendant of Legal Affairs, in such manner as they shall deem expedient.

RENTS OF LANDS CULTIVATED BY SALT MANUFACTURERS.

19th. Persons employed in the Salt manufacture, to pay the rent of lands cultivated or occupied by them like other renters, and under the same rules, with the exception specified in the 2d Clause of the following Section, regarding the mode of enforcing payment of arrears during the manufacturing season, or from Kartic to Assar, inclusive.

20th. C. 1. The following rules enacted to prevent interruption to the Salt manufacture, and to secure the payment of rents which may be justly demandable.

C. 2. From the beginning of Kartic to the end of Assar, no person employed in the Salt manufacture, liable to be arrested for rent, or to be summoned by a land-holder, or farmer, or manager

ARREARS OF RENT, HOW RECOVERABLE.

manager of lands, under any pretence; but such persons may distrain for rent during the said period of manufacture, or sue the defaulter; or state their claim in writing to the Agent, who may cause payment to be made; but Salt advances, or implements belonging to the Company in the hands of the defaulter, shall not be liable to distraint or sale.

RULES RELATIVE TO SUITS OR PROCESS AGAINST SALT MANUFACTURERS.

21st. C. 1. Persons instituting suits against individuals employed in the manufacture of Salt, to specify their being so employed, and the notice in what manner to be served, and the required security to be furnished.

C. 2. The Salt Agents to empower their Assistants, or an authorized Vakeel of Court, or other person, to execute the security above required for persons employed in the Salt manufacture; and to furnish the Judge with a list of persons so empowered, who may enclose the summons to the party concerned.

C. 3. When a notice, or summons may be served in the ordinary form, on persons engaged in the Salt manufacture, in consequence of the neglect of the Plaintiff to specify his being so

engaged, the Officer in charge of the summons, on being informed of the omission, in what manner to proceed.

C. 4. Persons engaged in the Salt manufacture, who may be charged with any bailable offence, during the manufacturing season specified, shall be served with a warrant, in the manner directed in the preceding Clauses, in regard to summons in Civil cases; excepting that the party shall be required to appear in person, or by Vakeel, during or after the manufacturing season, as the Magistrate shall deem proper, and the warrant shall specify the sum for which security, or recognizance for the appearance of the Defendant, is to be given, to be determined by the Magistrate.

C. 5. Endorsement to be made on processes issued under the preceding rules, by the Agent, or other Salt Officer, through whom such process may be served.

C. 6. Process on criminal charges of a nature not bailable, against persons employed in the Salt manufacture, may be executed in like manner, as upon other individuals; but notice of the apprehension of the accused to be furnished to the Agent, or Head Local Salt Officer.

The

Sections.	REGULATION X.
C. 7.	The Agent to be held personally responsible for the performance of the condition of the security for appearance, which may be given by himself, or his authorized Officers, under this Regulation, and the Agents required to take sufficient security from their Head Aurung Officers.
C. 8.	Notices to Officers, or other persons employed in the Salt manufacture, when required to appear as witnesses, to be served during the manufacturing season, as if they were parties; but such notices not to be issued, except when necessary, and the parties to be detained as short a time as possible.
C. 9. Extended See Section 28.	Agents, their Assistants, and Native officers, liable to be sued in the Dewanny Court, for any unauthorized application of the foregoing rules to persons not employed in the Salt manufacture; and the observance of the rules in question, *may be dispensed with in certain cases*, by the Courts of Justice, who may order the personal attendance of any individuals employed in the Salt manufacture, and cause process to be served upon them, in the same manner as upon other individuals; but in such cases, the Judges or Magistrates to record their

1819 | SECTIONS.

REGULATION X.

Re-enacting and Consolidating, with Alterations and Amendments, the Regulations relative to the Salt Monopoly.

their reasons for so doing; notice thereof to be inserted in the process.

EXECUTION OF DECREES OF COURTS.

22d. Decrees of the Courts of Justice against any person employed in the Salt manufacture, may be executed during the season of manufacture against his property, but not by arrest of person—the Agent to be responsible for the appearance of the party before the Court at the close of the manufacturing season. Salt advances, or implements in the hands of the party belonging to the Company, not liable to attachment. Decrees may be enforced against persons employed in the Salt manufacture, (except during the manufacturing season,) as in the case of other individuals—and also, during the season of manufacture, if the Salt Agent shall signify that the attendance of the party is not required in the business of the manufacture.

LISTS OF SALT CHOKIES.

23d. Superintending Officers of Chokies to furnish the Judges and Magistrates in whose jurisdictions their Chokies are situated, with lists of the Chokies, and names of the Officers attached to them; and any changes of such persons to be immediately notified to the Judge.

24th. Persons instituting suits in the Civil Court against any of the

the officers of Salt Chokies, to specify the nature of their employment, and the summons or notice to be served, and the attendance of the party caused in the manner herein directed.

25th. On a charge against any officer of a Salt Chokey of a bailable offence, the warrant to be served in like manner as the summons, and the officer, to whom the warrant may be addressed under cover, to cause the accused to give bail, or immediately to appear in person, as the Magistrate may direct.

26th. If the offence charged against such officer shall not be bailable under the Regulations, and there shall appear to the Magistrate grounds to apprehend the party accused, the warrant shall be executed at all times in the same manner as upon other persons, but notice to be given to the Superintendant of the Chokey.

27th. Summons of Officers of Salt Chokies to appear as witnesses, to be served as directed in Section 24th; but such persons not to be summoned unless necessary: and to be examined and dismissed with all practicable dispatch.

28th. The discretionary power vested in Judges and Magistrates, by Clause 9, Section 21, of this Regulation, equally applicable to cases of individuals employed in the Chokey Department.

SECTIONS.

REGULATION X.

DECREES OF COURT, HOW ENFORCED.

29th — Decrees of the Courts against any Officer of the Salt Chokies, may be enforced against his property; but if his person be attached, not to be removed without previous notice being given to the Superintendant of Chokies, that another person may be deputed to take charge of his office.

PENALTIES FOR THE ILLICIT MANUFACTURE OF ALIMENTARY SALT.

Penalties to which all persons concerned in, on conniving at the Illicit Manufacture of Salt, shall be subject.

30th. Explained—See Section 3, Regulation X. 1826. — *Alimentary Salt* not to be manufactured in the provinces of Bengal, Behar, and Orissa, except on account of Government, or with its sanction.

31st. See Section 3, Regulation X. 1826. — Any breach of the above rule to incur a penalty, not exceeding rupees five hundred, for each Kalary, or Salt work, established; the amount to be determined with reference to the circumstances of the case and condition in life of the offender—also to imprisonment, not exceeding six months. Explanation of what constitutes a Kalary, or Salt work.

32d. — All Proprietors, Farmers, or Managers of Lands, or their Local Agents; all Tehseeldars, or Native Revenue Officers of Government, or of the Court of Wards, accountable for preventing or giving early information to the Salt Agent, or Superintendant of Chokies

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PENALTIES FOR CONNIVANCE, OR NEGLECT TO GIVE INFORMATION OF ILLICIT MANUFACTURE OF SALT.

Chokies of the Illicit Manufacture of Salt, within the limits of their respective estates or lands.

33d. Any of the persons above noticed, who may wilfully neglect to give such information, shall be held guilty of connivance; and on proof of such neglect, shall be liable to a fine, not exceeding rupees five hundred, for each Kalary, or if the offender be an Officer of Government, to be liable, in addition to such penalties, to dismissal from office—and all Zemindars to be responsible for any such neglect and connivance of their Local Agents.

34th. All Native Officers of Government of whatever description, and Village Police Officers, to aid in the suppression of such Illicit Manufacture, by giving information thereof; and any wilful neglect of this duty, punishable by fine and dismissal from office.

35th. Information received by Magistrates, or other public authorities, of the Illicit Manufacture of Salt, to be communicated to the nearest Salt Agent, or Superintendant of Salt Chokies.

Rules regarding the Transportation and Sale of Salt.

36th. C. 1. All Salt exceeding five seers, found within the limits of the Salt

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WHAT SALT DECLARED CONTRABAND AND LIABLE TO CONFISCATION.

Salt Chokies established in the provinces of Bengal, Behar, and Orissa, not being Salt belonging to Government, or Salt protected by a Rowannah, Char Chitty, or special pass from the Board of Customs, Salt and Opium, declared Contraband, and shall be seized and confiscated—and the owners and persons in whose possession it may be found, to be liable to a fine of five rupees per maund. And if any dispatch of Salt be laden on more than one boat, or Karroo of bullocks, a separate Chellaun to be required for each dispatch, in addition to the Rowannah, Char, or special pass aforesaid—and any Salt found under the above circumstances, unaccompanied with the said accounts, to be seized and confiscated, with the boats or bullocks on which it may be laden.

FORM AND CONTENTS OF SALT ROWANNAHS.

C. 2. Form and contents of Rowannahs to be granted to purchasers of Salt at the public sales. Such Rowannahs to be current for one year only from their date; but expired Rowannahs may be renewed under certain circumstances, on application to the Board of Customs, Salt and Opium; and a discretionary power vested in the Board to grant further renewed Rowannahs, or to refuse them; and to pass orders in regard to the disposal of the Salt.

Rowannahs

C. 3. Rowannahs may be exchanged or divided on application to the Board.

C. 4. Form of Chellauns to be granted, and what particulars to be therein specified.

C. 5. Form and contents of Char Chittees: such documents not to be current beyond six months.

C. 6. They shall also be current only within the limits of the control of the Chokey Darogah by whom granted.

C. 7. Atrafee Rowannahs to protect the Salt to its place of destination beyond the line of Chokies, within which the Salt may be granted by Darogahs; but their currency not to exceed six months.

C. 8. The Darogahs to be supplied with Atrafee Rowannahs, from the Salt Office; such documents being previously registered and attested.

37th. C. 1. Chellauns for every boat, vessel, or kurroo, or division of bullocks laden with Salt, to be furnished by the Agent, or other Salt Officer, under whose charge may be the Golah station, at which the Salt shall be cleared out.

C. 2. The person receiving the Salt from the Golah station, to certify at the foot of the Chellaun that it is correct.

38th. Chellauns, Rowannahs, and Atrafee Rowannahs, to be

always

always kept with the Salt, ready to be produced on demand, and any dispatch of Salt attached, for which a proper Chellaun shall not be instantly produced, or which shall not correspond in every particular with the Salt attached, and also with the Rowannah—or if, in any case, the Rowannah shall not be produced within twenty-four hours, without satisfactory reason, the Salt to be held contraband and confiscated—the persons, in whose possession the Salt may be found, to be further liable to the penalty prescribed in Section 36, for the illicit possession of Salt.

39th. Despatches of Salt to be examined and cooted by Darogahs of Salt Chokies, who, having ascertained that they correspond with the pass, to certify the same on the back of the Chellaun. The Darogahs prohibited deputing Peons to execute the above duty.

40.h. Salt transported beyond the limits of Chokies, not to be again brought within those limits, without a fresh and special Rowannah—otherwise the Salt liable to confiscation; and the possessor liable to the further penalty specified in Section 36. The Board of Customs, Salt and Opium may grant or withhold such special Rowannahs, as they shall see fit,

Despatches

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RULES RELATIVE TO SALT ROWANNAHS AND CHAR CHITTEES.

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41st. Despatches of Salt found within the limits specified in Clause 1, Section 36, which may exceed the amount designated in the Rowannah, or other pass, in more than two and a half per cent. to be held to be Contraband, and shall be seized and confiscated; and the person in charge of the Salt shall be liable to a fine of ten rupees for every maund of Salt, in excess of the quantity stated in the Rowannah or other pass.

42d. Any Salt accompanied by a Char Chitty, which may exceed the quantity specified in that document, to subject the proprietor to a fine of ten rupees per maund, in such excess.

43d. Persons convicted of fraudulent practices in disposing of, purchasing, altering, or endorsing Rowannahs, or other description of papers for the purpose of smuggling Salt, liable to a penalty of rupees five hundred, for every one hundred maunds of Salt specified in such document.

44th. Salt Agents to register all boats or vessels employed to transport Salt from the Golahs, in their respective divisions, to be sold at the Company's sales.

45th. C. 1. Salt not proceeding to the place, or by the route specified in the Rowannah or pass, to be held contraband and confiscated—and the parties liable to the penalty prescribed in Section 36, for illicit possession of Salt.

Fresh

C. 2. Fresh Rowannahs therefore to be taken out, when the destination of the Salt may be changed, for which application to be made to the Board.

46th. C. 1. When any portion of Salt specified on a Rowannah, is sold within the line of Salt Chokies, the quantity sold, to be daily certified on the back of the Rowannah.

C. 2. Persons neglecting to comply with the above provision, liable to a penalty of rupees five per maund of Salt sold and not written off as required— and a sufficient portion of Salt may be detained by the Salt Officers, as security for such payment. Salt lost to be in like manner written off.

C. 3. If the whole despatch be sold within the limits of the Chokies, or only a portion thereof be carried beyond the control of the Chokies, the Rowannah or other pass shall be delivered up to the Darogah of the last Chokey, who shall forward the same to the office of the Secretary to the Board.

C. 4. Any person who may retain a pass or other document required to be surrendered by the foregoing rule; shall be liable to a penalty of one rupee per maund on the quantity specified therein.

Fees

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DAROGAHS OF CHOKIES TO ENDORSE ROWANNAHS.

C. 5. Fees to be levied on the issue of Rowannahs and certain other documents, at the rates specified in a list annexed to the Regulation.

47th. Darogahs of Salt Chokies to endorse Rowannahs and other documents, on the Salt protected thereby passing their respective Chokies—and any Salt which may be passed without such endorsement to be seized and confiscated. Darogahs refusing, or delaying unnecessarily to make such endorsement, to be liable to a fine not exceeding rupees five-hundred—two-thirds of which to be paid to the owner of the Salt, and one-third to Government.

48th. No Salt (not being Government Salt) to be imported by land in the provinces of Bengal, Behar, and Orissa: any violation of this rule to subject the importer or possessor of the Salt to a fine of ten rupees per maund, in addition to the penalty of confiscation.

SALT OF THE WESTERN PROVINCES.

49th. C. 1. The transportation below Ghazeepore, by water, or the Curramnassar river, by land, of Salt, being the produce of Benares, or any part of the Ceded and Conquered Territories or country west thereof, prohibited; and any violation of the rule to subject the Salt, as well as the boats, carriage, or cattle on which it may be laden, to confiscation.

C. 2. Proprietors or possessors of such Salt, also to be liable to a penalty of rupees ten per maund, on the quantity of Salt confiscated.

 No

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50th. Explained—see Section 2, Regulation X. 1826.	No Salt of the description specified in the above Section, exceeding one maund, to *be stored within eight coss of the limits of the districts of Shahabad or Sarun,* under penalty of confication of the Salt.
51st.	Salt not to be exported by land from Cuttack to Midnapoor, or other district under the Presidency of Fort William; and Salt transported in breach of this rule, to be confiscated.
52d.	No Salt to be exported by sea from Cuttack, except on account of Government; any breach of the rule to subject the Salt, or vessel on which it may be laden, to confiscation.
53d.	In addition to the confiscation of the Salt, directed by the two preceding Sections, the proprietors to be subject to a fine of rupees ten, for every maund of Salt so exported.
54th.	Native officers of Government of every description, required to assist in suppressing illicit dealings in, or transport of Salt, by seizing the same, if authorized; otherwise, by giving immediate information to the authority to which they may be subject, on pain of dismission from office for neglect of this duty. Any Magistrate or other officer to whom such information may be given, to transmit the same to the Salt Agent or Superintendant of Chokies. Native officers neglecting to give information, or conniving at illicit dealings in, or transport of Salt,

liable

FINES AND PENALTIES.

liable also to a fine not exceeding rupees five per maund, on the quantity of Salt.

55th. Persons convicted of knowingly conveying Contraband Salt on account of others, liable to a fine not exceeding rupees fifty, and to imprisonment for a period not exceeding six weeks.

Rules for preventing resistance to Officers seizing Contraband Salt, and for applying for the assistance of the Police in effecting such seizures.

RESISTANCE OF ATTACHMENT OF SALT

56th. Resistance to persons authorized to attach or seize Salt suspected to be contraband or adulterated, to subject the offender, on conviction before a Magistrate, to a fine not exceeding rupees two hundred; and in the event of any breach of the peace occurring in consequence of such resistance, the offenders further punishable for the same.

POLICE OFFICERS TO AFFORD ASSISTANCE.

57th. Police officers, on application, to assist in effecting a seizure, when such aid may appear necessary to the preservation of the peace.

58th. Such seizures to be made on the responsibility of the officer authorized to seize, and the Police officers not to judge of the propriety of the seizure, but to afford their aid to prevent any unnecessary violence.

The

Rules to be observed in searching houses or premises for Contraband Salt. Informations to be on Oath and in Writing.

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59th. The following rules to be observed in searching houses and premises.

60th. C. 1. The information of Contraband Salt, suspected to be so concealed, to be given in writing: what particulars the statement is to contain—and in the event of there being strong grounds to believe the information correct, the Salt Agent, or other Salt Officer, authorized to receive the same, and to proceed therein as follows.

C. 2. The informer to be sworn to the truth of his statement, by the Salt Agent, or Superintendant of Chokies, and to be further examined on his oath—and if his information shall appear entitled to credit, the premises to be searched in presence of a Police officer.

C. 3. If, in consequence of the distance from the Sudder station, the information be laid before an European assistant, or head native officer of an Aurung or Chokey, and not before the Salt Agent or Superintendant of Chokies, the informant to be sent to the nearest Magistrate, who, after taking the deposition of the informant, will direct search to be made by the nearest Police Darogah, if there shall appear sufficient grounds for such proceeding.

Should

C. 4. Should it be found necessary to break open any door or apartment of a house, the same precautions to be used as directed by Regulation XX. 1817, in cases of distraint for rent.

C. 5. In all cases of search, the Salt officers, and officers of Police immediately to report their proceedings to their official Superior.

61st. No house or apartment to be forcibly entered, except upon a statement on oath, of more than one maund of Salt being concealed therein; nor without the presence of a Police officer; and such officers only to assist in any search on the requisition of a Salt Agent, Superintendant of Chokies, or the Magistrate.

62d. The date and time of delivering a warrant, or requisition, to a Police Darogah, to be noted in their respective reports; and any delay that may occur in making the search, to be explained in such reports.

Penalties and Fines for the misconduct of Officers in the Salt Department, Pykarrs, and others dealing in Salt.

63d. Salt Officers of every description, prohibited from receiving any fee or gratuity, from any person employed in the Salt

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SALT OFFICERS PUNISHABLE FOR FRAUDS, EMBEZZLEMENT, OR EXACTION.

manufacture—on conviction of such offence, before a Magistrate, to be liable to dismission from office, imprisonment, and fine: this rule applicable to any officer entrusted with the payment of advances, who may appropriate any part thereof to his own use, or take a receipt for a larger sum, than actually paid to a Salt manufacturer.

64th. Officers in charge of any Salt Golah or Company's Salt, who may embezzle, or permit any part thereof to be removed without an order from the Agent, or who shall knowingly grant a receipt for a larger quantity of Salt than received and stored by him, to be held guilty of theft, and punishable accordingly, on conviction before a competent Court.

65th. Salt Officers having charge of public money, or the custody of Salt, or other public property, also Chokey Darogahs and their Mohurries, shall be required to furnish two responsible securities, (Hazir and Malzamin), in such sums as the Board may direct.

66th. Darogahs in the Salt Department, who may be convicted of conniving at smuggling, to be removed from office, to forfeit the amount of their securities, and to pay a fine of ten rupees for

for every maund of Salt which shall have passed their Chokies with their connivance. The offenders shall also be liable to imprisonment in the Dewanny Jail, for a period not exceeding six months. Darogahs absent from their Chokies without leave, to be responsible for any smuggling that may be carried on by those left in charge.

PENALTIES FOR PURCHASING OR OBTAINING SALT FROM THE MOLUNGEES.

67th. Dealers or others purchasing or obtaining Salt from the manufacturers or Salt officers in an illicit manner, to pay a fine, on conviction, of ten rupees for every maund of Salt so obtained, or for which advances may have been made; and the Salt to be confiscated.

68th. Any officers employed in the Salt Department, who shall cause or permit Salt to be obtained from the manufacturers or manufactured otherwise than on account of Government, the offenders to pay a fine of ten rupees per maund, and shall be liable to imprisonment not exceeding six months; and the Salt to be confiscated.

69th. In cases in which Darogahs of Chokies shall incur the penalty specified in Section 66, the Mohurrir also to be held guilty of connivance, and punishable by fine, unless he shall have

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REGULATION X.

have been absent with leave from his station, or shall have given information of the illicit transport of the Salt.

70th. Molungees or others, to whom advances may be made, who shall embezzle, or illegally dispose of Salt manufactured by them, liable to a penalty, on conviction, of four rupees per maund, and shall be imprisoned for a period not exceeding three months.

Rules defining the powers of Officers, in regard to the Seizure of Salt.

71st. C. 1. The Officers authorized to seize Salt and other articles, liable to confiscation, under this Regulation, are Salt Agents, Superintendants of Salt Chokies, and their Assistants, also, Uncovenanted European, and subordinate Native Officers; and the Governor General in Council may vest the Judicial and Revenue Officers herein specified with like authority.

C. 2. But all seizures made by Uncovenanted European or Native Officers, to be reported within twenty-four hours, with a statement of the circumstances of the case; and any Magistrate, or other Officer, receiving such information, to transmit the report to the nearest Salt Agent, or Superintendant of Chokies, to whom all Salt seized is to be delivered.

No

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REGULATION X.

RULES RELATIVE TO THE ATTACHMENT OR RELEASE OF SALT.

72d. No Officer, excepting those above described, to seize or detain Salt, unless specially vested by Government with authority for that purpose.

73d. In what manner Native Officers, not attached to the Salt Department, are to proceed on receiving information of the illicit manufacture, sale, or transport of Salt.

74th. The Officers of the Salt Department making seizures, to report the circumstances without delay to their immediate superiors; and liable to a prosecution for damages, or otherwise responsible for omitting, or unnecessarily delaying to forward such report.

75th. C. 1. Subordinate Officers in the Salt Department, not to remove any attachment without authority: disobedience of this rule punishable by fine, and dismission from office.

C. 2. Salt Agents and Superintendants of Salt Chokies, empowered to order the release of Salt attached by their officers, or made over to them by the Magistrate or other Officer, if on enquiry they shall be of opinion that it is not liable to confiscation.

C. 3. A like power vested in the Magistrates, Collectors, and others herein specified, in regard to Salt seized by Officers under their authority.

The

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REGULATION X.

MAGISTRATES.

76th. The Magistrates to cause to be communicated to the Salt Agents and Superintending Officers of Chokies, the particulars of all information received from the Police Officers; and also, all applications made to such Officers, for assistance in the seizure of Salt.

SALT ADULTERATED, LIABLE TO SEIZURE AND CONFISCATION.

Rules for preventing the Adulteration of Salt.

77th. All Salt adulterated, which may be found in any Golah, shop, or other place, to be confiscated and destroyed, and any person selling adulterated Salt, to pay a fine, calculated at the rate of ten rupees per maund.

78th. Salt adulterated, to be seized by officers empowered to make seizures, which are to be reported to the Magistrate, who will summarily enquire into the alleged fact of adulteration, and on proof thereof shall confiscate the Salt and levy the prescribed fine, commutable, in default of payment, to imprisonment in the Dewanny Jail.

79th. The fact of adulteration of the Salt to be ascertained by a reference to the Civil Surgeon of the Station, also to Native merchants, or other mode best calculated to elicit the truth.

80th. The Proprietors of the Salt may stay the order for confiscation by giving security for the amount of the penalty, and by instituting

SUITS FOR DAMAGES MAY BE INSTITUTED BY PROPRIETORS OF SALT IMPROPERLY ATTACHED.

instituting a suit for damages in the Civil Court within one month; but in default thereof the penalty to be levied, and the confiscation to be carried into effect.

81st. Security may be dispensed with, at the discretion of the Magistrate, and bail only taken for the appearance of the party; the Salt being held under attachment.

82d. Proprietors of Salt entitled to recover damages by a regular suit in the Civil Court, in cases of improper attachment, or seizure of Salt, by an Officer of Government.

83d. A Fine may be imposed by the Court, for the institution of frivolous, or vexatious suits, under the above Section, the decision being open to appeal to the superior Court.

84th. The Salt to be held under attachment, until the final decision of the suit.

EXTENDED APPLICATION OF RULES.

85th. The rules contained in the eight foregoing Sections, equally applicable to all Pangah Salt, found within the provinces of Bengal, Behar, and Orissa, mixed with Salt, not being Salt sold on account of Government, or imported by sea, under Regulation XV. 1817—penalty for selling, or possessing such adulterated Salt,—but such Salt not to be confiscated, but sold without the limits of the said provinces.

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REGULATION X.

FOREIGN SALT IMPORTED BY SEA.

Rules regarding the Importation of Foreign Salt.

86th. Salt imported by sea, under the provisions of Regulation XV. 1817, to be subject to the same rules on transportation into the interior, as prescribed for regulating the transit of Salt manufactured and sold on account of Government.

87th. Rowannahs and other documents required to protect such Salt, without which the Salt to be held Contraband, and subject to confiscation, and to the penalty prescribed in Section 36.

REWARDS FOR SEIZURE OF CONTRABAND SALT.

Rules regarding the distribution of Rewards to certain Officers of Government, attached to the Salt Department.

88th. Covenanted Servants of the Company, not to be entitled to rewards for seizing Illicit Salt; this rule to apply to Salt seized by such Officers under Regulation XV. 1817.

89th. C. 1. Subordinate Officers attached to the Salt Department entitled to a reward of fifteen per Cent. on the value of Contraband Salt seized; provided the offenders be apprehended and convicted; or ten per Cent. if a seizure of the Salt only be effected; such seizure being made on the information of others, or under orders of their immediate superior.

C. 2. But if the attachment be effected exclusively by such Officers,

REGULATION X.

REWARDS FOR INFORMATION OR SEIZURE OF CONTRABAND SALT.

Officers, in the case first above specified, to be entitled to a reward of thirty per cent.; and in the latter case, of a simple seizure of the Salt, to receive a reward of fifteen per cent.

C. 3. Native Officers not in the Salt Department, and all other persons who may furnish information of the illicit importation, manufacture, or transport of Salt, to be entitled to a reward of fifteen per cent. if the offenders be apprehended; or ten per cent. if a seizure of the Salt only be effected—the value of the Salt in the preceding cases, how estimated.

90th The value of Coast and Foreign Salt, how to be estimated on fixing the amount of rewards.

91st. Confiscated boats, carriages, or cattle, to be disposed of at public sale, and the proceeds in what proportions to be disposed of between the informer, the Officers effecting the seizure, and the Government.

92d. All rewards payable on confiscated Salt in Cuttack, to be estimated at the selling price of Government Salt in that Province.

93d. Confiscated Salt of any of the descriptions specified in Section 49th of this Regulation, and all confiscated Pangah Salt, mixed with any description of Salt, not sold on account of

 Government,

PROCEEDS OF SALES OF CONTRABAND SALT.

Government. or imported under Regulation XV. 1817, to be disposed of at such place beyond the limits of the provinces of Bengal, Behar and Orissa, and in such manner as the Governor General in Council may direct.

94th. C. 1. Proceeds of such sales how to be disposed of, if the seizure be effected wholly by the Native Officers of Government.

C. 2. Or how disposed of, if the seizure be effected on information given by others.

C. 3. Rule for disposal of the proceeds of the sale of confiscated boats, carriages, or cattle.

95th. Fines levied under this Regulation, how to be disposed of.

Judicial Duties of Salt Agents and Superintending Officers of Chokies.

SUITS OR INFORMATIONS, COGNIZABLE BY SALT AGENTS AND SUPERINTENDANTS OF CHOKIES.

96th. All suits, complaints, and informations for the recovery of any fine or penalty under this Regulation, (excepting complaints or charges against public officers, for breach of their official duty, and excepting cases of Adulteration of Salt,) cognizable, in the first instance, by the Salt Agents and Superintending Officers of Salt Chokies; and the investigation to be conducted under the following rules.

97th. No suit or complaint to be admitted or proceeded on, unless preferred within six months after the act for which the fine, or

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JUDICIAL POWERS OF SALT AGENTS AND SUPERINTENDANTS OF CHOKIES.

or other penalty may be demandable, unless prosecuted on account of Government, and sufficient cause be shewn for the delay.

98th. Petitions and papers, in cases connected with this Regulation, before Salt Agents and Superintendants of Chokies, not required to be written on Stampt paper; nor in cases before the Courts of Judicature, under the following provisions of this Regulation—and all engagements contracted between Government and its Officers, or individuals, under this Regulation, to be received and admitted on evidence, on unstamped paper.

99th. On information being received by a Salt Agent, or Superintendant of Chokies, of the establishment of illicit Kalaries, such Officers shall either proceed in person, or depute a trustworthy individual to ascertain the fact; and the works to be destroyed, and a report of the circumstances of the case to be drawn up and attested by witnesses, and transmitted to the Salt Agent, or Superintendant of Chokies, with proof of the facts; and in certain cases herein specified, the Salt Agent or Superintendant may issue a warrant for the apprehension of the illicit manufacturers, or persons having illicit Salt in their possession, summoning any requisite witnesses.

100th. In all other cases, in which any person may be accused of acts subjecting them to any penalties, prescribed by this Regulation,

Regulation, the Salt Agent or Superintendant of Chokies to issue a summons, with or without requisition for security, and requiring the party to attend either in person or by Vakeel; and may also summon any witnesses whose attendance may be required.

101st. The investigation in all such cases to be commenced and prosecuted to a conclusion, with the least possible delay.

102d. If the process of the Salt Agent or Superintendant of Chokies, shall be evaded or neglected, a Proclamation to issue according to a form annexed to this Regulation; and if the party shall fail to attend within the time therein allowed, the enquiry to proceed, and judgment to be passed exparte.

103d. The Salt Agents or Superintendants of Chokies, empowered to summon witnesses and administer oaths, or cause the execution of a solemn declaration in lieu thereof, in respect to all matters cognizable by them under this Regulation, conformably with the provisions in Section 6, Regulation IV. 1793, and Section 2d, Regulation L. 1803; provided that any witness refusing to make oath, or subscribe a solemn declaration, shall be sent to the Judge to be confined in the Civil Jail.

104th. The Salt Agents and Superintendants of Salt Chokies, in the general conduct of investigations (except when otherwise prescribed)

Officers, in the case first above specified, to be entitled to a reward of thirty per cent.; and in the latter case, of a simple seizure of the Salt, to receive a reward of fifteen per cent.

C. 3. Native Officers not in the Salt Department, and all other persons who may furnish information of the illicit importation, manufacture, or transport of Salt, to be entitled to a reward of fifteen per cent. if the offenders be apprehended; or ten per cent. if a seizure of the Salt only be effected—the value of the Salt in the preceding cases, how estimated.

90th The value of Coast and Foreign Salt, how to be estimated on fixing the amount of rewards.

91st. Confiscated boats, carriages, or cattle, to be disposed of at public sale, and the proceeds in what proportions to be disposed of between the informer, the Officers effecting the seizure, and the Government.

92d. All rewards payable on confiscated Salt in Cuttack, to be estimated at the selling price of Government Salt in that Province.

93d. Confiscated Salt of any of the descriptions specified in Section 49th of this Regulation, and all confiscated Pangah Salt, mixed with any description of Salt, not sold on account of

 Government,

PROCEEDS OF SALES OF CONTRABAND SALT.

Government, or imported under Regulation XV. 1817, to be disposed of at such place beyond the limits of the provinces of Bengal, Behar and Orissa, and in such manner as the Governor General in Council may direct.

94th. C. 1. Proceeds of such sales how to be disposed of, if the seizure be effected wholly by the Native Officers of Government.

C. 2. Or how disposed of, if the seizure be effected on information given by others.

C. 3. Rule for disposal of the proceeds of the sale of confiscated boats, carriages, or cattle.

95th. Fines levied under this Regulation, how to be disposed of.

Judicial Duties of Salt Agents and Superintending Officers of Chokies.

SUITS OR INFORMATIONS, COGNIZABLE BY SALT AGENTS AND SUPERINTENDANTS OF CHOKIES.

96th. All suits, complaints, and informations for the recovery of any fine or penalty under this Regulation, (excepting complaints or charges against public officers, for breach of their official duty, and excepting cases of Adulteration of Salt,) cognizable, in the first instance, by the Salt Agents and Superintending Officers of Salt Chokies; and the investigation to be conducted under the following rules.

97th. No suit or complaint to be admitted or proceeded on, unless preferred within six months after the act for which the fine,

or

or other penalty may be demandable, unless prosecuted on account of Government, and sufficient cause be shewn for the delay.

98th. Petitions and papers, in cases connected with this Regulation, before Salt Agents and Superintendants of Chokies, not required to be written on Stampt paper; nor in cases before the Courts of Judicature, under the following provisions of this Regulation—and all engagements contracted between Government and its Officers, or individuals, under this Regulation, to be received and admitted on evidence, on unstamped paper.

99th. On information being received by a Salt Agent, or Superintendant of Chokies, of the establishment of illicit Kalaries, such Officers shall either proceed in person, or depute a trustworthy individual to ascertain the fact; and the works to be destroyed, and a report of the circumstances of the case to be drawn up and attested by witnesses, and transmitted to the Salt Agent, or Superintendant of Chokies, with proof of the facts; and in certain cases herein specified, the Salt Agent or Superintendant may issue a warrant for the apprehension of the illicit manufacturers, or persons having illicit Salt in their possession, summoning any requisite witnesses.

100th. In all other cases, in which any person may be accused of acts subjecting them to any penalties, prescribed by this Regulation,

Regulation, the Salt Agent or Superintendant of Chokies to issue a summons, with or without requisition for security, and requiring the party to attend either in person or by Vakeel; and may also summon any witnesses whose attendance may be required.

101st. The investigation in all such cases to be commenced and prosecuted to a conclusion, with the least possible delay.

102d. If the process of the Salt Agent or Superintendant of Chokies, shall be evaded or neglected, a Proclamation to issue according to a form annexed to this Regulation; and if the party shall fail to attend within the time therein allowed, the enquiry to proceed, and judgment to be passed exparte.

103d. The Salt Agents or Superintendants of Chokies, empowered to summon witnesses and administer oaths, or cause the execution of a solemn declaration in lieu thereof, in respect to all matters cognizable by them under this Regulation, conformably with the provisions in Section 6, Regulation IV. 1793, and Section 2d, Regulation L. 1803; provided that any witness refusing to make oath, or subscribe a solemn declaration, shall be sent to the Judge to be confined in the Civil Jail.

104th. The Salt Agents and Superintendants of Salt Chokies, in the general conduct of investigations (except when otherwise prescribed)

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prescribed) to be guided by the rules in force, for the guidance of Magistrates in the trial of persons charged with offences before them—but in suits brought by any of the Officers of Government, the prosecution may be conducted by an Agent or Vakeel.

105th. The proceedings of the said Officers to be held in open Cutcherry—and persons guilty of contempt, may be punished by a fine not exceeding rupees one hundred.

106th. Persons guilty of perjury, or subornation of perjury, before the said Officers, to be subject to the penalties prescribed for that offence.

107th. Resistance of process of a Salt Agent, or Superintendant of Chokies, legally issued in any case depending before them under this Regulation, liable to the penalties prescribed by Regulation XIV. 1793, for resistance to the process of a Collector.

108th. Salt Agents and Superintendants of Chokies, to record their judgments in a Persian or Bengallee Roobakorree, on completing the investigation of any case cognizable by them.

109th. Decisions of Salt Agents and Superintendants of Chokies, to be final in all cases in which the quantity of Salt subject to confiscation, shall not exceed twenty maunds; and to carry their order into effect—also fines imposed under the provisions of this Regulation not exceeding rupees fifty, to be final.

110th. All fines and penalties imposed under this Regulation,

 commutable

JUDICIAL POWERS OF SALT AGENTS AND SUPERINTENDANTS OF CHOKIES.

commutable to imprisonment, according to a scale herein specified.

111th. Parties who may be adjudged to pay a fine not exceeding rupees fifty, to be sent to the Judge of the Zillah, with a Robakorree, if the fine be not immediately paid—and the Judge to cause the order passed to be carried into effect.

112th. If the quantity of Salt to be confiscated shall exceed twenty maunds, or the fine imposed shall exceed rupees fifty, the Salt Agent or Superintendant of Chokies to send his proceedings to the Judge of the Zillah for final award—accompanied by the parties in the case.

CASES REFERABLE TO THE JUDGE FOR FINAL AWARD.

113th. Such cases to be heard and decided without delay.

114th. The award of the Judge to be final, if the fine adjudged shall not exceed rupees five hundred, or the quantity of Salt confiscated, maunds two hundred. Otherwise an appeal shall lie to the Provincial Court, if preferred within six weeks from the date of the decree of the Zillah Judge.

115th. On a decision being passed by a Zillah Judge, under Section 113, the Salt Agent or Superintendant of Chokies, to be furnished with a copy of the final order, that the Salt, under attachment, may be dealt with accordingly—and shall proceed to levy any fine, under the general rules, for executing Decrees of Court, unless appealed; in which case the Salt to

be

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REGULATION X.

CASE OF APPEAL.

be kept in deposit until the final award of the Provincial Court be passed; and the Provincial Court competent, in all such cases, to stay execution of the Zillah Decree.

116th. Parties who may be acquitted by the Judge, to be set at large, and the Salt adjudged not to be Contraband, to be released, unless the quantity of Salt exceed maunds two hundred, and an appeal be lodged within one month.

DISCRETIONARY POWER OF THE BOARD OF C. S. & O.

117th. C. 1. The Board of Customs, Salt and Opium, competent in all cases of confiscation or fine, ordered under this Regulation, to call for a report of the case from the Salt Agent or Superintendant of Chokies, and may remit any portion of the fine or penalty imposed.

C. 2. The Salt Agents and Superintendants of Chokies may, in certain cases, with the written consent of the parties concerned, and with the previous sanction of the Board, pass a final judgment in cases involving a larger fine or confiscation.

C. 3. The rewards payable to be regulated by the value of the property confiscated, or the amount of the fine realized.

118th. All fines levied by the Judge of the Zillah, to be remitted to the Salt Agent or Superintendants of Chokies; who shall be guided in the distribution of rewards under the provisions of this

this Regulation by any general or special orders furnished to them by the Board of Customs, Salt and Opium.

APPLICATIONS FOR REMISSION OF PENALTY.

119th. C. 1. Any applications to the Board for a remission or mitigation of a fine or penalty, imposed by a Salt Officer, or Court of Judicature, to be preferred on Stampt paper, of value as follows.

C. 2. If the quantity of Salt confiscated shall not exceed twenty maunds, or the fine rupees fifty, the Stamp to be of value two rupees.

C. 3. From maunds fifty to one hundred of Salt, or rupees fifty to two hundred and fifty fine, the value of the Stamp to be four rupees.

C. 4. From maunds one hundred to two hundred of Salt, or rupees two hundred and fifty to five hundred fine, the value of the Stamp to be six rupees.

C. 5. If the quantity of Salt, or amount of the fine exceed that above specified, the value of the Stamp to be eight rupees.

DISCRETIONARY POWER OF THE SALT AGENT AND SUPERINTENDANTS OF CHOKIES.

120th. Salt Agents and Superintendants of Chokies authorized, in all cases in which they may not consider the charge substantiated, to acquit the parties, and release the Salt attached—but if the party acquitted be a Salt Officer, the Board may, at any time within three months, direct the Salt Officer to transmit the case, with his proceedings, to the Judge for investigation.

121st. Persons sentenced to imprisonment under this Regulation, to be confined in the Dewanny Jail.

122d. Informers preferring malicious and unfounded charges under

this

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this Regulation, liable to payment of damages not exceeding rupees five hundred, or imprisonment for six months—and also to pay the diet money of witnesses.

REPORTS TO BE MADE TO THE BOARD.

123d. The Board of Customs, Salt and Opium, to require the Officers subject to their control, to furnish periodical reports of judgments passed by them under the provisions of this Regulation, and the Board may call for and examine the proceedings of the Salt Officers.

CASES REFERABLE TO THE SUPERINTENDANTS OF CHOKIES, OR COVENANTED ASSISTANTS.

124th. Powers vested by this Regulation in Salt Agents and Superintendants of Chokies, extended to persons officiating in their offices; and also to Covenanted Assistants, having been two years in the Public Service, in cases referred to them by their official superiors, the judgment passed to be subject to the revision and final order of such superior officer before it be carried into effect.

125th. The Salt Agents may also, with the sanction of the Board, refer cases to the Superintendant of Chokies for investigation, and the Superintendant, in such cases, to observe the same course of proceeding as in suits or complaints, originally preferred to himself.

126th. Any cases which may arise not provided for by this Regu-

 lation

lation to be left to the ordinary jurisdiction of the Courts of Justice.

APPENDIX No. 1.

Form of Proclamation referred to in Section 102.

No. 2.

Table of Fees to be paid by parties taking out Rowannahs, Renewed or Exchange Rowannahs, or Atrafee Rowannahs.

On Rowannahs, Renewed or Exchange Rowannahs for Salt.

		Rs.	*A.*	*P.*
From 1 to 500 Maunds,	......	1	0	0
501 to 1000 ditto,	....	1	8	0
1001 to 1500 ditto,	....	2	8	0
1501 to 2000 ditto,	....	3	0	0
2001 to 2500 ditto,	....	4	0	0
2501 to 3000 ditto,	....	4	8	0
3001 to 3500 ditto,	....	5	8	0
3501 to 4000 ditto,	....	6	0	0
4001 to 4500 ditto,	....	7	0	0
4501 to 5000 ditto,	....	7	8	0
5001 to 5500 ditto,	....	8	8	0
5501 to 6000 ditto,	....	9	0	0
6001 to 6500 ditto,	....	10	0	0
6501 to 7000 ditto,	....	10	8	0
On every Atrafee Rowannah, a Fee of	....	0	4	0

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2d. The provisions of Section 50, Regulation X 1819, applicable to the district of Goruckpore, as well as those of Sarun and Shahabad.

PROHIBITION.

3d. The manufacture of Noon-chye, or any other description of Saline substance, in the provinces of Bengal, Behar and Orissa, shall be considered a violation of the Rules contained in Section 30, of Regulation X. 1819.

PROVISIAL RULE REGARDING THE RETAIL SALE, POSSESSION OR TRANSPORT OF SALT.

4th. The Governor General in Council competent, by an Order in Council, to authorize the retail sale of Salt in any particular district, and thereby to suspend in such district, the rules generally applicable under the Regulations to that branch of the public resources; and to substitute other and special rules, relative to transportation, sale, purchase, and possession of Salt, and for the issue and disposal of Rowannahs and passes; but the penalties for a violation of such rules, not to exceed those already declared by this Regulation, for illicit dealings in, or possession of Salt-- In all such cases, the special rules prescribed, to be published for general information in the district.

PART III.



Opium and Abkarree, or Intoxicating Drugs and Spirituous Liquors.

REGULATIONS IN FORCE.		REGULATIONS RESCINDED AND OMITTED.		
Year.	*Regulations.*	*Year.*	*Regulations.*	*Rescinded by.*
1802	II.	1793	XXXII.	XIII. 1816.
1813	X.	„	XXXIV.	X. 1813.
1814	XVII.	„	LI.	„ „
1816	XIII.	1794	I.	„ „
1818	XI.	1795	LIII.	XIII. 1816.
1824	VII.	1797	VII.	X. 1813.
1826	VIII.	1799	VI.	V. 1807. XIII. 1816.
		1800	VI.	X. 1812.
		1806	XX.	X. 1813.
		1807	V.	XIII. 1816.
		1808	I.	X. 1813.
		1809	VI.	XIII. 1816.
		1811	V.	X. 1813.
		1812	XIII.	„ „

1802

For Levying a Duty on Spirits Manufactured at Distilleries worked in the European manner.

REGULATION II.

SECTIONS.

LICENSES.

2d. See Section 20, Regulation X. 1813.

No person permitted to construct or work any Distillery, according to the method practised in Europe, *without a license from the Magistrates of Calcutta*; and any breach of this rule to incur the penalties of confiscation of stills, and property appertaining thereto, and fine. Applications for licenses to be made to the Justices of the Peace in Calcutta.

3d. See Section 20, Regulation X. 1813.

The Magistrates and Collectors throughout the provinces of Bengal, Behar and Orissa, *to report to the Justices of the Peace of Calcutta*, the establishment of any distilleries within the limits of their respective districts, worked in the European manner.

ENTRIES TO BE MADE AT THE CALCUTTA POLICE OFFICE.

4th. See C. 6, Section 2, Regulation VII. 1824.

Proprietors of distilleries receiving such licenses to make entry at the Police Office, of every warehouse or place for carrying on the business of the distillery, within ten days, *under a penalty of rupees one thousand*, in case of neglect.

5th.

Further entries to be made by distillers, before bringing in materials for the manufacture of spirits, under penalties for neglect, herein specified.

6th.

The Calcutta Justices of the Peace, or Officers appointed by them, to have free access at all times to every distillery and

places

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For Levying a Duty on Spirits Manufactured at Distilleries worked in the European manner.

places attached thereto; and any obstruction offered to them to subject the offender to a penalty of rupees one thousand for each offence.

DIMENSIONS OF STILLS.

7th. Stills of less than certain dimensions not to be used—penalty for a breach of this rule.

OATH.

8th. Surveyor and Deputy Surveyor to take an oath.

FORM OF OATH.

DUTIES TO BE LEVIED.

9th. Duty of six annas per gallon to be levied on all spirits, manufactured according to the European process.

10th. The duties to be collected monthly or oftener, as the Justices of the Peace may direct; and the stills, &c. to be held security for the payment of all duties or fines imposed; and liable to sale for recovery of the same.

11th. In order to adjust the duty payable, notice to be given by the distiller to the Justices of the Peace, of the day of commencing distilling: such notice to be considered in force for two months; except under circumstances herein stated.

12th. Notice also to be given previously to discontinuing to work the stills, and stills to be sealed up—and the seal not to be broken or removed under a penalty of rupees one thousand.

Officers

1802	SECTIONS.	REGULATION II.
For Levying a Duty on Spirits Manufactured at Distilleries worked in the European manner. RESISTANCE TO OFFICERS, IN EXECUTION OF THEIR DUTIES.	13th.	Officers appointed by the Justices of the Peace, to keep accounts herein prescribed, and transmit them weekly to the Justices; and any obstruction offered thereto, punishable by a fine of rupees one thousand.
	14th.	No Spirits to be removed from such distilleries or godowns, except to the usual place of deposit, without a pass from the said Justices, under penalty of confiscation.
	15th.	Any person opposing the Surveyor or other Officer, in the execution of the duties committed to them, under this Regulation, shall, in proof thereof, in addition to other penalties, forfeit his license.
DRAWBACK ALLOWED ON EXPORTATION.	16th. See Regulation XV. 1825. This, and the five following Sections, extended by C. 1, Section 3, Regulation VII. 1824.	Persons exporting spirits so made, entitled *to a drawback of half the duty paid.* The Custom Master to keep a separate account of all sums paid under this rule; furnishing the Justices of the Peace with a quarterly account of disbursements made.
	17th.	The rate of drawback on spirits so exported, in what manner to be adjusted, and the drawback paid.
	18th.	No spirits shall be deemed intended for exportation, of less than one thousand gallons.
	19th.	Spirits for exportation not to be shipped, or any drawback to be paid on account thereof, until the vessel shall have

taken

RULES RELATIVE TO THE EXPORTATION OF SPIRITS.

taken on board her Pilot; nor to be shipped from any other place than the Custom House. *The Custom Master to levy the usual commission, to which he and his Assistants may be entitled.*

See Sections 34 and 35, Regulation IX. 1810.

20th. Spirits shipped for exportation, which may be re-landed without a license, shall be confiscated, with any boats, carriages, or cattle, employed in transporting the same.

21st. The produce of the sale of any spirits, or other articles forfeited under this Regulation, (after deducting any drawback paid, and expenses) shall be distributed in proportions herein directed.

22d to 25th. Rescinded by Regulation X. 1813.

26th. The retail of spirits, within the Town of Calcutta, to be subject to such rules as the Justices of the Peace may direct.

APPOINTMENT OF SURVEYOR.

27th. Rescinded by Section 10, Regulation X. 1808.

28th. The Justices of the Peace in Calcutta, *to appoint a Surveyor and other subordinate Officers* herein specified, for the purpose of carrying the provisions of this Regulation into effect.

See Section 20, Regulation X. 1813.

29th. In case of suspicion that spirits or stills, casks, &c. are fraudulently concealed, the Officers so appointed how to proceed, and opposition to any authorized search, under a warrant of the

Justices

SECTIONS.

REGULATION II.

Justices of the Peace, punishable by a fine of rupees one thousand.

PROCEEDINGS ON SEIZURE AND CONDEMNATION OF SPIRITS.

30th. On any spirits, stills, or vessels being seized, summary investigation to be made by the Calcutta Justices of the Peace, or Zillah Magistrate, in whose jurisdiction the seizure may have been made; and on condemnation thereof, to issue a warrant for the sale; and such judgment to be final.

31st. In case of spirits, &c. seized, not being claimed within twenty days, public notice to be given, when the matter of the seizure will be heard before the Justices of the Peace or Zillah Magistrate; who, in default of the appearance of any claimant, shall proceed to the condemnation and sale thereof.

32d. Any neglect to pay the duties prescribed by this Regulation, to subject the defaulter to a fine, to be levied as herein directed.

FINES AND PENALTIES, HOW ENFORCED.

33d. See C. 1, Section 10, Regulation VII. 1824. All pecuniary fines and penalties under this Regulation, *to be adjudged, and finally determined by the Justices of the Peace;* who may summon the parties, against whom information or complaints may be lodged, and proceed to investigation and award, and issue their warrants in execution of judgment passed to be levied on the goods and chattels of the offender,

 and

1802 | SECTIONS.

REGULATION II.

FINES AND PENALTIES.

and cause sale thereof, if not redeemed within fourteen days, and proportion of penalty to be paid respectively to the informer, and to the Company.

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REGULATION X.

REGULATIONS RESCINDED.

2d. Regulations XXXIV. and LI. 1793, Regulation I. 1794, Regulation XLVII. 1795, Section 4, Regulation VII. 1797, Regulation VI. 1800, Sections 22, 23, 24 and 25, Regulation II. 1802, Regulation XL. 1803, Section 26, Regulation VIII. 1805, Regulation XX. 1806, Regulations I. and III. 1808, Regulation V. 1811, and Regulation XIII. 1812, rescinded.

ESTABLISHMENT OF SUDDER DISTILLERIES, AND DUTIES TO BE LEVIED.

3d. C. 1. (Modified—See C. 2, Section 9, Regulation VII. 1824.) At every station of a Collector of Land Revenue or Assistant Collector, a sufficient spot of ground to be selected, and inclosed for the establishment of a Sudder distillery of the district.

C. 2. (Explained — See Section 6, Regulation VII. 1824.) No stills to be constructed or worked within four coss of a Sudder distillery; and spirits manufactured at any other place, not to be introduced within the limits above specified.

C. 3. (See Regulation XVII. 1814, and Regulation I. 1816.) The rate of *duty to be levied*, on the produce of the Sudder distilleries, to be fixed by the *Board of Revenue and Board of Commissioners*.

C. 4. The duty to be paid by the vender, or person by whom the spirits may be removed from the distillery, and each gallon on which the duty shall be established, shall weigh three hundred and four sicca weight.

C. 5. No liquor to be removed from any Sudder distillery, without a pass from the Collector, or Deputy Collector.

4th. Each Sudder distillery to be under the charge of a Native Officer, to be denominated Darogah; who shall keep certain accounts, and be responsible that no liquor be removed without a pass.

On

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REGULATION X.

Reducing into one Regulation, with Amendments, the Regulations respecting the Manufacture and Sale of Spirits, &c.

RULES RELATIVE TO SUDDER DISTILLERIES AND DUTIES TO BE LEVIED.

5th. On granting Licenses, agreeably to form (No. 1,) annexed to this Regulation, for the sale of spirits manufactured at a Sudder distillery, the Collector, or Assistant Collector, to adjust with the vender, the number of gallons they shall receive each day from the distillery, and the duty on the quantity so fixed, according to the rate previously determined by the Board, under Clause 3d, Section 3d, and monthly passes to be issued to the venders, accordingly.

6th. A pass, agreeably to the form annexed (No. 2,) to be granted monthly to each licensed vender, and the Darogah to certify daily on the back of the pass, the quantity of spirits issued from the distillery, and time of removal.

7th. Extra passes may be granted, agreeably to the form annexed (No. 3,) on payment of the established duty, for any additional quantity of spirits obtainable from a Sudder distillery.

8th. No spirits to be removed from any Sudder distillery, the strength of which may exceed twenty-five per cent. below London proof.

9th. Any attempt to evade the rules established by this Regulation, to subject the offender, on conviction, to the penalties prescribed by Section 21.

10th. A register of all passes to be kept by Collectors and Assistant Collectors, and the venders to return their passes when no longer in force.

The Boards authorized to sanction the establishment of two Sudder

REGULATION X.

Sudder distilleries in large cities and principal towns; and authorize the establishment of distilleries at any of the other large towns, in the interior of the district, on the footing of the Sudder distilleries, provided they can be vigilantly controled by the Collector or Assistant Collector.

12th. The Boards to furnish those Officers with instructions for the internal control of the distilleries.

13th. C. 1. A separate distillery to be established in the vicinity of Calcutta, for the supply of the city, in addition to the distilleries which may be established under the control of the Collector of the Twenty-four Pergunnahs, for the supply of the suburbs and villages, and places lying within four coss of the city.

C. 2. Spirits manufactured at the separate distillery, in the vicinity of Calcutta, not to be sold or consumed in any other place than the city of Calcutta, and under licenses obtained from the Justices of the Peace—any violation of this rule to incur the penalties specified in Section 21.

C. 3. The Collector of the Twenty-four Pergunnahs to concert with the Magistrates of Calcutta, the best means of preventing

the illicit sale of spirits manufactured for the supply of the city, in any place beyond its limits.

14th. C. 1. The following rules to be observed, respecting the manufacture and sale of spiritous liquors, at places situated more than four coss from the Sudder distilleries, in the interior of the different districts.

C. 2. The rate of duty to be fixed by the Collector, with the sanction of the Board.

C. 3. The Boards to cause the highest rates of duty to be fixed, which can be introduced without giving rise to the illicit manufacture and vend of spirits.

C. 4. Applications for licenses, to specify whether the manufacture and sale is to be conducted at the same place, or at different places, and licenses to be granted accordingly, conformably to forms (No. 4 and 5,) annexed.

C. 5. A Caboolcut, or engagement, to be executed by persons obtaining licenses.

C. 6. See Regulation XVII. 1814. *The duty to be levied* every ten or twenty days, or at the end of the month, as the Collector may judge proper, or the Board may direct.

Licenses

Sections.	REGULATION X.
MOFUSSIL DISTILLERIES. C. 7.	Licenses to authorize only one still, and when more are worked, separate licenses required for each—and pay an increased duty accordingly.
C. 8.	The Collector to prevent the introduction of spirits manufactured under this Section, into any place within four coss of the Sudder distillery, or of distilleries established on those principles, at any principal towns in the interior of the district.
LICENSES FOR THE SALE OF TAUREE. 15th. C. 1.	Tauree not to be sold, except under Licenses from a Collector, or Assistant Collector, or other Officer in charge of the Abkarree Mehal, for which the venders to pay a daily tax.
C. 2. See Regulation I. 1816.	The Board of Revenue and *Board of Commissioners*, to determine the rate of duty to be established on the sale of Tauree.
16th. C. 1.	Putchwye not to be sold, except under licenses from the Collector, Assistant Collector, or Officer in charge of the Abkarree Mehal, for which the venders to pay a daily tax.
C. 2.	The Boards of Revenue, or Commissioners, to determine the rate of duty to be established on the sale of Putchwye.
INTOXICATING DRUGS. 17th. C. 1. See Section 2, Regulation XIII. 1816.	Intoxicating Drugs, *(including Opium,)* not to be sold, except under licenses similarly granted, for which the venders are to pay a daily tax.

The

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Reducing into one Regulation, with Amendments, the Regulations respecting the Manufacture and Sale of Spirits, &c.

SALE OF INTOXICATING DRUGS.

C. 2. The rate of duty to be determined by the Boards of Revenue and Commissioners, at or before the commencement of each Bengal or Fussily year, but this Regulation not to authorize the sale of Muddut, Cherrees, or Koppah.

See Section 15, Regulation VII. 1821.

C. 3 to 5. Rescinded by Section 2d, Regulation XIII. 1816.

APPOINTMENT AND DUTIES OF ABKARREE DAROGAHS.

18th C. 1. The Collector to appoint Abkarree Darogahs to collect the Duty on Spirituous Liquors and Drugs, licensed to be sold beyond the limits of the Sudder distilleries.

C. 2. The local limits of the authority of such Darogah to be determined by the Boards, and the allowances of those Officers to be fixed by Government, under the recommendation of those Boards.

C. 3. The Office of Abkarree Darogah may be united with that of Tehsuldur, or may be vested in separate persons, as the Board may deem advisable.

C. 4. The Abkarree Darogah may apprehend and send to the Collector, any persons having unlicensed stills, or engaging in the illicit sale of spirituous liquors, or intoxicating drugs.

C. 5. The Collectors to proceed against such persons in the manner directed in Section 22d.

The

Sections.

REGULATION X.

Provisions for Farming the Abkarree Duties in certain cases.

C. 6. The Revenue Boards to furnish the Collectors with detailed instructions, for the guidance of the Abkarree Darogah.

19th. C. 1. The Collectors, with the sanction of the Revenue Board, may let to farm for a period of *one year*, the duties leviable on the manufacture and sale of spirituous liquors, in any Pergunnah or known division of a district.

See Regulation XVII. 1814, and C. 1, Section 7, Regulation VII. 1824.

C. 2. The Boards may issue an advertizement, inviting proposals for such farm; and the highest offer, accompanied with good security, to be accepted.

C. 3. The Farmer of the duties to make his own arrangements with the manufacturer and venders, within the limits of his farm; and no other persons authorized to manufacture or sell spirits within those limits, under the penalties prescribed in Section 21.

C. 4. The duties not to be let to farm at any place within the limits attached to the Sudder distilleries.

C. 5. *Nor any arrangement for farming the duties to be adopted, except in remote Pergunnahs*, or places where it may not interfere with the revenue derived from stills specially licensed by the Collectors.

Extended—See Section 8, Regulation VII. 1824.

 No

Reducing into one Regulation, with Amendments, the Regulations respecting the Manufacture and Sale of Spirits, &c.

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REGULATION X.

RULE REGARDING EUROPEAN DISTILLERIES.

20th. C. 1.

No British subject to be allowed to reside at any place in the interior beyond the limits of the Twenty-four Pergunnahs, and districts immediately adjacent to Calcutta, in possession or charge of any distillery constructed or worked according to the European process, unless he shall engage to pay the duties established by Regulation II. 1802, through such Officer as may be authorized by the Revenue Boards to collect the same.

C. 2.

The Boards to appoint persons for the adjustment and collection of such duties, respecting the arrangement so made for the confirmation or revision of Government.

PENALTIES FOR UNLICENSED SALE OF LIQUORS, &c.

21st.
See Section 2, Regulation XIII. 1816, and C. 2, Section 10, and C. 1, Section 13, Regulation VII. 1824.

Persons convicted of the unlicensed manufacture or sale of spirituous liquors, tauree, putchwye, or intoxicating drugs, *including Opium*, liable to the payment of a fine, not exceeding rupees five hundred, commutable, in default of payment, to imprisonment in the Dewanny jail, for a period not exceeding six months.

22d. C. 1.
See Section 2, Regulation XIII. 1816, and C. 3, Section 16, Regulation VII. 1824.

Investigations respecting the illicit manufacture or sale of such spirituous liquors or drugs, *including Opium*, to be conducted by the Collector of Land Revenue, or other Officer, in charge of the Abkarree Mehal.

On

CHARGES AND INFORMATIONS AGAINST UNLICENSED MANUFACTURERS AND VENDERS, HOW CONDUCTED BY THE COLLECTORS.

SECTIONS.

REGULATION X.

C. 2. On a charge or information being lodged, on oath, against any person for infringement of the provisions of this Regulation, or on strong grounds of suspicion of such offence, the Collector, or Officer in charge of the Abkarree Mehal, to cause the apprehension of the accused or suspected party, and investigate the case.

C. 3. Investigations shall commence on the arrival of the party accused, at the Cutcherry of the Collector, and shall be completed without delay. The Boards to require from the Collectors periodical returns of cases depending and decided by them, under this Section.

C. 4. Persons adjudged by the Collector to pay a fine not exceeding the sum limited by Section 21, to be imprisoned, in default of payment, for a term not exceeding the period therein specified.

The offender to be sent to the Judge of the Zillah or city,
C. 5. with a certificate of the order passed, which the Judge shall enforce.

C. 6. Persons acquitted of the charge, or suspected offence, to be immediately released, and to be reimbursed by the Collector, at the charge of Government, the expense to which they may have

MALICIOUS CHARGES.

have been subject. If the information, or charge originated in malice, the Collector may cause the informant to pay the party aggrieved, a fine not exceeding rupees twenty, or in default thereof, to be confined for a period not exceeding fifteen days, and such orders to be enforced, as provided in the preceding Clause.

APPEALS.

C. 7. Persons deeming themselves aggrieved by any order of a Collector, may petition the Board, either through the Collector, or otherwise; and the Boards, after calling for any further information they may require, shall pass such orders in the case, as they shall deem proper.

REWARDS FOR INFORMATION.

C. 8. Persons through whose means the illicit manufacture or sale may be detected, to receive a moiety of the fine.

C. 9. In cases in which a fine cannot be levied, the informant to receive a reward of ten rupees from Government.

SEARCH WARRANTS.

23d. The Collectors and Officers in charge of the Abkarree Mehal, empowered to issue search-warrants for the discovery of unlicensed stills, or contraband spirits.

24th. C. 1. But such warrants only to be issued on a charge, or information, preferred on oath, or in cases of strong grounds of suspicion

RULES RELATIVE TO SEARCH WARRANTS.

suspicion, that such spirits or stills are illicitly manufactured, sold, or deposited on the premises, to be searched.

C. 2. Search Warrants to be executed only in the day time, and, if possible, in the presence of respectable inhabitants of the village, or place of search.

C. 3. Warrants to be addressed to the Nazir, Abkarree Darogah, or other Officer of the fixed establishment of the Collector.

C. 4. The Magistrates and Officers of Police to support the Officers of the Collector in the discharge of their duty, under this Section: but such Officers not to enter the Zenanah, or apartments of the women.

PENALTIES.

C. 5. Persons detected by the means above described in the illicit manufacture, sale, or possession of contraband spirits, liable to the penalties prescribed by Section 21, to be enforced in the mode prescribed in Clause 5 of that Section.

MILITARY CANTONMENTS.

25th. C. 1. Extended—See Section 72, Regulation XIII. 1816.

No spirits to be manufactured or sold within the limits of Cantonments, but under licenses from the Collector, granted with the concurrence of the Commanding Officers.

C. 2. The distillers and venders in Cantonments, to be precisely on the same footing as distillers and venders at other places.

C. 3. Any still or shop established in Cantonments, to be

 suppressed

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Reducing into one Regulation with Amendments, the Regulations respecting the Manufacture and Sale of Spirits, &c.

suppressed by the Collector, if requested by the Commanding Officer.

Police established within the limits of Military Cantonments.

C. 4. Should a Commanding Officer be of opinion, that inconvenience arises from any still or spirit shop, established in the vicinity of Cantonments, to state his sentiments to the Collector, who will either order the shop or still to be suppressed, or refer the case to the Board, who will direct its suppression, or removal to a greater distance, as shall appear proper.

C. 5. Commanding Officers to be careful that no obstructions be given by those subject to their command, to the Officers of the Collector, in the exercise of the powers vested in them by Sections 22d and 23d of this Regulation. But Collectors to apply to Commanding Officers for assistance, in case of issuing a Search Warrant, if no inconvenience is likely to result from such measure—and shall uniformly report to them the result of the search.

Securities.

26th. Licensed manufacturers, or venders of spirits or intoxicating drugs, to give two responsible securities; or may in lieu thereof, deposit the amount of duty, payable for twenty days.

Licenses.

27th. See C. 1, Section 7, Regulation VII. 1824. Licenses to be issued *for one year only*, or for the unexpired period of the year, for which they may be taken out.

Licenses

SECTIONS.

REGULATION X.

RULES RELATIVE TO LICENSES.

28th. See Regulation XVII. 1814, and Sections 72 and 73, Regulation XIII. 1816.

Licenses taken out may be cancelled at the discretion of the Collector, or Officer in charge of the Abkarree Mehal, *in failure to pay the duty for fifteen days*; but if there shall appear sufficient reason, the annulment of the license may be postponed for fifteen days more.

29th.

Licenses may be surrendered to the Collector, on giving fifteen days previous notice, and paying a sum equal to the tax for that period above the amount, otherwise payable by them under their engagements.

CONNIVANCE OF LAND HOLDERS AND OTHERS.

30th. C. 1. Superseded by C. 1, Section 16, Regulation VII. 1824.

Proprietors, Farmers, and Managers of Lands, (Malgoozaree or Lakherage,) who may connive at the establishment of shops for the illicit manufacture or vend of spirits, or intoxicating drugs, liable to be sued by the Collector, with the sanction of the Board, and in proof of such offence, the Court to adjudge the offender to pay such fine to Government, as may appear adequate to the offence.

C. 2.

Suits so instituted, to be decided on a summary enquiry, under the provisions of Regulation VII. 1799.

COMMISSION OF COLLECTOR.

31st.

The Collectors of Land Revenue to be ordinarily entrusted with the Abkarree collections, and to receive a commission of five per cent. on the net amount realized by them. But the Governor General in Council reserves the power to appoint any other

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Manufacture and Sale of Spirits, &c.

other person to manage the Abkarree collections, who shall exercise the powers, and receive the emoluments granted to Collectors.

POWERS OF MAGISTRATES MODIFIED.

32d. The powers hitherto vested in the Zillah and City Magistrates, to suppress shops established for the sale of spirits and intoxicating drugs, rescinded—but the Magistrates competent to take cognizance, under the general Regulations, of any public misdemeanours committed by the persons to whom this Regulation refers.

Forms of Licenses.

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For recovery of Arrears of Abkarree Revenue.

REGULATION XVII.

2d.

In addition to the rules contained in Regulation X. 1813, the Collector empowered to enforce payment of any arrears that may become due to Government, from licensed manufacturers or venders of spirituous liquors, or intoxicating drugs, *including Opium*, by the process which is, or may be in force for the recovery of arrears of Revenue, due from Farmers of land, and their securities.

See Section 73, Regulation XIII. 1816, and C. 2, Section 8, Regulation VII. 1824.

Reducing into one Regulation, with Amendments, the Rules in force respecting the Manufacture and Sale of Opium.

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REGULATION XIII.

REGULATIONS RESCINDED.

2d. Regulation I. 1797, already rescinded by Section 2, Regulation IX. 1810.

Section 3, Regulation XXXII. 1795, Sections 7, 8, 9, Regulation I. 1797, Regulation VI. 1799, Regulation XLI. 1803, Regulation V. 1807, Regulation VI. 1809—Section 32, Regulation IX. 1810—Clauses 3, 4, and 5, Section 17, Regulation X. 1813, together with all such other parts of the same Regulation, as refer to the illicit manufacture and sale of Opium, and are not specifically re-enacted by this Regulation, rescinded.

PROHIBITION.

3d. The cultivation of the Poppy, and manufacture of Opium, within any of the provinces dependant on Fort William, prohibited, except on account of Government.

4th. The importation of Opium, the produce of any Foreign territory, within the said provinces, also prohibited.

5th. The provision of Opium to be superintended by Agents, appointed by the Governor General in Council.

AGENCY ESTABLISHED AT RUNGPOOR.

6th. In addition to the Agencies established in Behar and Benares, an Opium Agency to be established under the Commercial Resident at Rungpoor, for the provision of Opium for retail sale and consumption within the provinces dependant on the Presidency of Fort William.

7th. The Deputies in charge of subordinate establishments, to be guided by the same rules as the Agents.

Agents,

REGULATION XIII.

OATH.

8th. Agents, their Deputies, or Assistants, to take and subscribe an oath of office.

Form of Oath.

ANNUAL OPIUM SETTLEMENTS.

9th. Previously to making advances, a settlement to be annually made by the Agents with the Ryotts, who may agree to cultivate the Poppy, of the prices to be paid for the Opium in the ensuing season—What particulars are to be specified in the settlement, a copy of which to be forwarded to the *Board of Trade* for approval, and when confirmed, copies to be sent to the Judges and Collectors of Land Revenue, or Officers in charge of the Abkarree Mehal, to be published in their Cutcherries, and the price settled for each Pergunnah, to be published by the Agent in the Pergunnah to which it relates.

See C. 2, Section 2, Regulation IV. 1819.

NATURE OF ENGAGEMENTS.

10th. All engagements for the cultivation of the Poppy on account of Government, to be voluntary.

11th. Nature of the engagements to be taken by the Agents, who are to furnish the Magistrate and Collector, or Officer in charge of the Abkarree Mehal with a list of all cultivators, who will be liable to penalty for neglecting to cultivate the number of beegahs engaged for.

12th. Officers of every description, in the employ of the Agents, or

PENALTIES FOR TAKING ANY GRATUITY.

or their Deputies, prohibited from taking any gratuity from any person concerned in the provision of Opium—on conviction of such offence before a Zillah or City Magistrate, the offender liable to a fine not exceeding two hundred rupees, and to imprisonment for six months, commutable, in default of payment, to imprisonment for a further period not exceeding six months—the offender also to be dismissed from office; and on a report of the case *to the Board of Trade*, the Governor General in Council will, if he shall deem proper, declare the offender disqualified from serving Government in any capacity.

See C. 2, Section 2, Regulation IV. 1819.

WEIGHTS AND SCALES.

13th. Weights and Scales for weighing the Opium, to be sealed by the Magistrate of the district, and shall be annually examined by him, or by an Officer deputed for that purpose: and the Agents, or their Officers making use of weights or scales not so sealed; or knowingly using uneven scales or incorrect weights, (although so sealed,) liable to such fine as the Magistrate may impose, not exceeding five hundred rupees—The weighing of the Opium in what manner to be conducted.

DEFAULTERS.

14th. Ryotts, who may fail to deliver the quantity of Opium stipulated under the provisions of Section 11, may be sued by

Opium delivered in an adulterated, or in too liquid a state.

by the Agent, and may be adjudged to refund the proportional advance with interest, and to pay a further penalty.

15th. Agents or their representatives how to proceed, when the Opium is delivered in too liquid a state—the surplus quantity to be taken to be determined by award of arbitration.

16th. If the Opium delivered, shall be adulterated, it may be seized and confiscated by the Agent, leaving the cultivator to have recourse to the Adawlut, if he shall deem himself aggrieved—but if he shall not complain within one month, such complaint not to be heard. And the Agent how to proceed, as regards the disposal of the Opium, reporting the case to the *Board of Trade;* and further proceedings may be instituted against the cultivator, should he have failed to deliver the stipulated quantity.

See C. 2, Section 2, Regulation IV. 1819.

Rents of Poppy Lands.

17th. Proprietors and Farmers of land and their Agents, not to exact from cultivators more than the established rent for their Poppy lands—on proof of such exaction in the Dewanny Court, to be adjudged to restore the excess, with a penalty of treble the amount.

18th. The Opium Agents and their Officers, amenable to the Zillah or City Dewanny Courts, for acts done in their official capacity; but any persons deeming themselves aggrieved by any

3 E act

REDRESS OF GRIEVANCES HOW OBTAINED.

act of the Agent, or his Officers, to apply, in the first instance, to the Agent for redress, from whose order, if dissatisfied, he may appeal to the Board, or sue in the Dewanny Court. The rules contained in Regulation II. 1814, applicable to all cases that may arise under this Section.

19th. See C. 2, Section 2, Regulation IV. 1819.

The Agents not to prefer any suits in the Courts, without the previous sanction of the *Board of Trade*.

RESTRICTION AND RULE RESPECTING OPIUM CAUSES.

20th.

Judges to take cognizance of all causes respecting Opium, with as little delay as possible, as well as suits preferred under Section 17. The Courts to be guided by the general rules in force, in all matters relating to such suits, not expressly provided for in this Regulation.

21st.

The Judges of the Zillah and City Courts not to interfere with cases declared cognizable by the Collectors of Land Revenue, or Officers in charge of the Abkarree Mehal.

PROCESS.

22d.

Any process issued by a Court of Civil Judicature, or a Collector of Land Revenue, Assistant Collector, or Officer in charge of the Abkarree Mehal, to an Opium Agent, to be enclosed in a sealed cover, and to be returned in like manner, with a receipt endorsed.

VAKEELS.

23d.

Communications by letter, between Agents and their Officers, and their Vakeels, respecting suits in which they may be concerned, to be free of postage. Such communications how

DISCRETIONARY POWERS OF THE BOARD OF C. S. AND O.

how to be addressed and transmitted. In like manner, communications from Vakeels and Agents so employed, to be exempt from postage.

24th. See C. 2, Section 2, Regulation IV. 1819.

The *Board of Trade* may take upon themselves the prosecution or defence of suits or appeals, in which they or their Officers may be engaged, in any of the established Courts, or before the Boards of Revenue or Commissioners in Behar and Benares, instead of leaving the conduct of the suit or appeal to the Agent or his Officer.

25th.

The Board may authorize an appeal, if dissatisfied with the judgment passed against an Agent, or against a Collector of Land Revenue, or other Officer in charge of the Abkarree Mehal.

26th.

The provisions contained in Clauses 4 to 10, Section 10, Regulation XXXI. 1793, extended to certain Native Officers of the Opium Agents herein specified.

REGISTERS TO BE PREPARED.

27th.

A register of the names and stations of the Officers enumerated in the preceding Section, to be annually transmitted to the Judge and Magistrate of the Zillah or City, and to the Collector or other Officer in charge of the Abkarree Mehal—and any intermediate changes to be communicated to those authorities.

28th.

The following rules enacted for the prevention of the illicit culture

culture of the Poppy, and the illegal manufacture, sale, purchase, importation, transportation, or possession of Opium.

LISTS TO BE FURNISHED MOFUSSIL OFFICERS.

29th. The Magistrates, Collectors, and the Officers in charge of the Abkarree Mehal, on receipt of the lists specified in Section 11, of this Regulation, shall transmit to the Police and Abkarree Darogahs, a list of Cultivators residing in the Pergunnahs in their respective jurisdictions, with directions to prevent others cultivating the Poppy. Instructions to be annually issued by all Magistrates and Collectors to the Police and Abkarree Darogahs.

EMBEZZLEMENT OR ILLICIT DISPOSAL OF OPIUM.

30th. Ryotts, who, having received advances, may be guilty of embezzlement of the Opium, or otherwise illegally disposing of it, to be liable to a prosecution before the Collector of the Land Revenue, or Officer in charge of the Abkarree Mehal; and on conviction, liable to a fine of eight rupees per seer, if the Opium shall be seized and confiscated; otherwise, to a fine of sixteen rupees per seer, and to imprisonment for six months; or extended to twelve months, in default of payment of the fine.

31st. Any person cultivating the Poppy in opposition to the prohibition contained in Section 3d, liable to a prosecution before the

the Collector of Land Revenue, or Officer in charge of the Abkarree Mehal, and to a penalty, on conviction, of twenty rupees per beegah cultivated; and the plants to be destroyed, or the Opium manufactured to be confiscated; or if the Opium shall not be seized, the penalty to be thirty-two rupees per beegah; and in addition thereto, the offender liable to imprisonment for six months, to be extended to twelve months, in default of payment of the fine.

32d. Landholders of every description, Farmers and their local Agents, and subordinate Officers; also Native Revenue Officers of Government, required to give the earliest information of any Poppy being cultivated within the limits of their respective estates, farms or lands, managed by them.

33d. Persons to whom such responsibility is declared to attach, who may be proved before the Collector, or Abkarree Officer, guilty of wilful neglect, to give information, or, of connivance at the illicit cultivation of the Poppy, liable to the penalty prescribed in Section 31, with exception to imprisonment.

34th. All Native Officers of Government to give similar information to the authority to which they may be subject, and such

DUTIES OF LAND-HOLDERS AND OFFICERS OF GOVERNMENT IN PREVENTING THE ILLICIT CULTIVATION OF THE POPPY.

information to be immediately transmitted to the Collector, or Officer in charge of the Abkarree Mehal.

35th. Police and Abkarree Darogahs, on receipt of intelligence of the illicit cultivation of the Poppy, shall proceed to the spot, and attach the crop, and report the same to the authority to which they may be subject—and shall take security for the appearance of the Cultivator, or forward him in custody to the same authority, with the necessary witnesses.

36th. Extended—See C. 2, Section 18, Regulation VII. 1824.

Police and Abkarree Darogahs liable to fine and imprisonment, besides dismission from office for connivance at the illicit cultivation of the Poppy, on conviction before the Magistrate.

37th. Subordinate Officers of the Opium Agents, liable to similar penalties on conviction of the like offences.

38th. Landholders and Farmers may attach illicit crops of Poppy grown within their respective estates or farms; and shall immediately report the same to the nearest Police Darogah, who will proceed thereon, as directed in Section 35.

CONTRABAND OPIUM.

39th. All Opium not manufactured on account of Government, or sold by their authority, found within the provinces dependant on

SECTIONS.

REGULATION XIII.

Modified—See C. 1 and 3, Section 2d, Regulation XI. 1818.

on Fort William, *to be considered contraband,* and liable to seizure and confiscation, with any boats, carriage, or cattle, used in storing or transporting it.

40th. Persons desirous of exporting by sea Opium purchased at the Company's Sales, to produce a certificate specifying certain particulars, and any Opium which may not correspond thereunto, liable to confiscation.

41st. Specification of Officers, who are authorized to seize contraband Opium with the cattle, carriages, &c. under the provisions of this Regulation; but no package or place to be broken open on suspicion of containing contraband Opium, except upon a warrant of the Magistrate, or Officer in charge of the Abkarree Mehal. In what cases damages may be awarded against the attaching Officer. All seizures made by Native Officers, to be immediately reported with the circumstances of the case; and any Magistrate, or other Officer receiving such report, to transmit the same to the Collector, of Officer in charge of the Abkarree Mehal.

42d. All Native Officers of Government enjoined, under pain of dismission from office, and the further penalties hereinafter declared,

AID IN SUPPRESSING ILLICIT DEALINGS.

declared, to aid in the suppression of the illicit manufacture, sale, purchase, importation, transportation, or possession of Opium, by seizing the same, if authorized; or by giving immediate information to the authority, to which they may be subject, to be transmitted by such authority to the Officer in charge of the Abkarree Mehal.

PUBLIC NOTIFICATION.

43d. When Opium shall be seized and delivered to the Collector, or Assistant Collector, a public notification to be issued, and if no claimant shall appear within one month, the Collector to declare the Opium confiscated; or, if any claimant shall appear, the Collector to investigate and decide the case. The Opium, if confiscated, to be disposed of as may be directed by the Governor General in Council.

BOATS, CARRIAGES, &C.

44th. All boats, carriages, cattle, &c. in which contraband Opium may be laden, liable to confiscation and sale: and the proceeds to be disposed of as hereinafter directed.

45th. Modified by C. 2 and 3, Section 2, Regulation XI. 1818 and Section 45, Regulation VII. 1824.

Persons, who may purchase contraband Opium, *or in whose possession it may be found*, liable, on conviction, before the Collector

the Collector of Land Revenue, or Officer in charge of the Abkarree Mehal, and to a penalty, on conviction, of twenty rupees per beegah cultivated; and the plants to be destroyed, or the Opium manufactured to be confiscated; or if the Opium shall not be seized, the penalty to be thirty-two rupees per beegah; and in addition thereto, the offender liable to imprisonment for six months, to be extended to twelve months, in default of payment of the fine.

32d. Landholders of every description, Farmers and their local Agents, and subordinate Officers; also Native Revenue Officers of Government, required to give the earliest information of any Poppy being cultivated within the limits of their respective estates, farms or lands, managed by them.

33d. Persons to whom such responsibility is declared to attach, who may be proved before the Collector, or Abkarree Officer, guilty of wilful neglect, to give information, or, of connivance at the illicit cultivation of the Poppy, liable to the penalty prescribed in Section 31, with exception to imprisonment.

34th. All Native Officers of Government to give similar information to the authority to which they may be subject, and such

 information

Duties of Land-holders and Officers of Government in preventing the illicit Cultivation of the Poppy.

information to be immediately transmitted to the Collector, or Officer in charge of the Abkarree Mehal.

35th. Police and Abkarree Darogahs, on receipt of intelligence of the illicit cultivation of the Poppy, shall proceed to the spot, and attach the crop, and report the same to the authority to which they may be subject—and shall take security for the appearance of the Cultivator, or forward him in custody to the same authority, with the necessary witnesses.

36th. Extended—See C. 2, Section 18, Regulation VII. 1824.

Police and Abkarree Darogahs liable to fine and imprisonment, besides dismission from office for connivance at the illicit cultivation of the Poppy, on conviction before the Magistrate.

37th. Subordinate Officers of the Opium Agents, liable to similar penalties on conviction of the like offences.

38th. Landholders and Farmers may attach illicit crops of Poppy grown within their respective estates or farms; and shall immediately report the same to the nearest Police Darogah, who will proceed thereon, as directed in Section 35.

Contraband Opium.

39th. All Opium not manufactured on account of Government, or sold by their authority, found within the provinces dependant on

RULES RELATIVE TO THE SEIZURE OF CONTRABAND OPIUM. CERTIFICATE. CONTRABAND OPIUM.

Modified—See C. 1 and 3, Section 2d, Regulation XI. 1818.

on Fort William, *to be considered contraband*, and liable to seizure and confiscation, with any boats, carriage, or cattle, used in storing or transporting it.

40th. Persons desirous of exporting by sea Opium purchased at the Company's Sales, to produce a certificate specifying certain particulars, and any Opium which may not correspond thereunto, liable to confiscation.

41st. Specification of Officers, who are authorized to seize contraband Opium with the cattle, carriages, &c. under the provisions of this Regulation; but no package or place to be broken open on suspicion of containing contraband Opium, except upon a warrant of the Magistrate, or Officer in charge of the Abkarree Mehal. In what cases damages may be awarded against the attaching Officer. All seizures made by Native Officers, to be immediately reported with the circumstances of the case; and any Magistrate, or other Officer receiving such report, to transmit the same to the Collector, of Officer in charge of the Abkarree Mehal.

42d. All Native Officers of Government enjoined, under pain of dismission from office, and the further penalties hereinafter declared,

Aid in suppressing Illicit Dealings.

declared, to aid in the suppression of the illicit manufacture, sale, purchase, importation, transportation, or possession of Opium, by seizing the same, if authorized; or by giving immediate information to the authority, to which they may be subject, to be transmitted by such authority to the Officer in charge of the Abkarree Mehal.

Public Notification.

43d. When Opium shall be seized and delivered to the Collector, or Assistant Collector, a public notification to be issued, and if no claimant shall appear within one month, the Collector to declare the Opium confiscated; or, if any claimant shall appear, the Collector to investigate and decide the case. The Opium, if confiscated, to be disposed of as may be directed by the Governor General in Council.

Boats, Carriages, &c.

44th. All boats, carriages, cattle, &c. in which contraband Opium may be laden, liable to confiscation and sale: and the proceeds to be disposed of as hereinafter directed.

45th. Modified by C. 2 and 3, Section 2, Regulation XI. 1818 and Section 45, Regulation VII. 1824.

Persons, who may purchase contraband Opium, *or in whose possession it may be found*, liable, on conviction, before the Collector

CONNIVANCE AT ILLICIT DEALINGS.

See above. Collector, or Officer in charge of the Abkarree Mehal, ***to certain penalties herein specified.***

46th. Any connivance at such illicit dealings in Opium, on the part of any Landholder, Farmer, or their Local Agents, or any Native Revenue Officer of Government, within the limits of their respective lands or farms, to subject such offender to penalties herein specified.

REWARDS PAYABLE ON CONFISCATION OF CONTRABAND OPIUM

47th. Native Officers of Government, or other persons giving information of the illicit culture of the Poppy, or the illegal manufacture, sale, transport, or possession of Opium; or who may be instrumental to the attachment of crops; shall, on such attachment and confiscation of the contraband article, be entitled to the rewards hereinafter specified.

48th. The Opium Agent of Behar and his Deputies; the Commercial Residents at Ghazeepore and Rungpore; and other Officers, to whom the superintendance of the provision of Opium at other places may be entrusted; the Collectors and Deputy Collectors of Customs, and the Superintendants of Salt Chokies, shall be entitled to rewards, in the cases hereinafter specified.

49th. One moiety of the penalty levied to be given to the persons

 on

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on whose information the embezzlement of Opium, by the cultivators, or illegal cultivation of the Poppy, shall be proved, if the crop be destroyed, or, if the Opium produced, shall not be seized.

50th. Modified by C. 1, Section 4, Regulation XI. 1818.

Illicit Opium seized, *at what rate to be valued,* and persons giving information, leading to the attachment and confiscation of such Opium, whether cultivated or imported within the provinces, dependant on Fort William, entitled to the reward herein specified—the subordinate Officers of Government concerned in making the attachment, also entitled to a certain reward—subject to the discretion of the Collector, or Officer in charge of the Abkarree Mehal; or in the event of an appeal from the order of confiscation, subject to the discretion of the authority by which the final order may be passed. The Agents and Officers, to whom the Superintendance of the Opium Agencies, may be entrusted; the Collectors and Deputy Collectors of Customs, and the Superintendants of Salt Chokies, entitled to a reward on confiscated Opium, attached by their subordinate Officers—subject to the discretion of the superior Board, in directing the distribution to one or more of those Officers, as may be deemed fair and reasonable.

In

SECTIONS.	REGULATION XIII.
	REWARDS ON CONFISCATION OF OPIUM.
51st.	In the event of contraband Opium being seized, exclusively by the Officers of Government, and not upon information given by other persons, the enhanced reward herein specified, to be granted.
52d.	Rules to be observed on the distribution of the proceeds of the sale of any confiscated boats, carriages, or cattle, in the event of the seizure being made on information, or exclusively by the Officers of Government.
	RULES FOR REGULATING THE INTERNAL CONSUMPTION OF OPIUM.
53d.	The following rules enacted for regulating the internal consumption of Opium, and for preventing the illicit sale of the drug.
54th. See C. 2, Section 2, Regulation IV. 1819.	The retail sale of Opium to form a branch of the Abkarree Revenue, to be superintended by the Collectors of Land Revenue, or other Officer entrusted with the charge of the Abkarree Mehal, subject to the control of the *Boards of Revenue.*
55th.	The Collectors, or Officers in charge of the Abkarree Mehal, are annually, or oftener, to state to their immediate official superiors, the quantity of Opium which may be required for their respective districts, and shall be supplied with the same in such mode as the Governor General in Council shall direct.
56th.	Shops to be established, on the part of Government, for the retail sail of Opium.

The

RULES FOR REGULATING THE RETAIL SALE OF OPIUM.

SECTIONS.

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57th. The retail sale of Opium at the shops to be conducted by persons nominated by the Collectors or Officers in charge of the Abkarree Mehal, with such other establishment as may be necessary; to be paid by a commission, or salary, as may be expedient.

58th. A Sunnud to be given according to the form annexed (No. 1,) to persons so nominated; and a corresponding engagement and security to be required from them.

59th. Any breach of the conditions of his engagement, to subject the offender to dismission from office, and to a fine not exceeding rupees five hundred; or in default of payment, to imprisonment not exceeding six months.

60th. Officers in charge of the Abkarree Mehal, may, with the sanction of the superior Board, authorize individuals to vend Opium by retail, under regular licenses.

61st. In such cases, due notice to be publicly given of such intention, and of the periods at which licenses will be granted, and conditions thereof.

62d. Applications for licenses to be made in writing to the Collector or Officer in charge of the Abkarree Mehal, and such

security

security to be furnished for the due performance of the engagements, as the said Officer shall deem sufficient.

63d. See C. 1, Section 7, Regulation VII. 1824.

After the required security shall have been furnished, a license *for one year* to be granted, according to the form annexed (No. 2,) and a corresponding engagement to be executed.

64th. See Regulation IV. 1819.

The Opium to be furnished to licensed venders in monthly portions, and *the Boards of Revenue and Commissioners* to determine the terms, on which the Opium is to be supplied; and the amount of the daily tax to be paid in addition to the price of the Opium cleared out. The highest rate of duty to be fixed which can be done, without risk of giving rise to the illicit manufacture and sale.

65th.

On any breach of the conditions of the engagement, the license to be forfeited, and the offender liable to a fine, or imprisonment, in default of payment. The offender also to forfeit his security to such extent, as may be judged necessary to indemnify Government, for the loss occasioned by his default.

66th.

Licensed venders of Opium to be at liberty to surrender their licenses on making application to the Collector, and paying a

 sum

sum equal to a daily tax for one month, in excess of the amount payable under their engagements, to the date of the resignation of the license.

67th. A separate license required for each shop. Licensed venders responsible for the acts of persons to whom they may entrust the management of any shop—and liable to the penalties for illicit vend, if the drug be sold elsewhere than in the shop and place specified in the license.

68th. Special licenses may be granted, with the sanction of the Board, for vending Opium at any temporary Haut, to be drawn out according to the form of license annexed (No. 2.)

69th. The Collectors, or Officers entrusted with the charge of the Abkarree Mehal, to receive a commission of five per cent. on the net amount realized on the sale of Opium.

70th. Any licensed vender of Opium, or person on his part, who may sell adulterated Opium, on conviction before the Collector, to forfeit his license, and pay a fine not exceeding rupees five hundred, or in default of payment, liable to imprisonment.

not

not exceeding six months. The Opium to be confiscated and destroyed, and all boats, carriages, cattle, &c. containing or conveying the same, to be seized and confiscated, and the person giving information to be entitled to a moiety of the fine imposed on the offender.

PENALTIES FOR THE SALE OF ADULTERATED OPIUM.

71st. If the adulteration of the Opium be desired, a reference to be made to the Surgeon of the station, or other competent Judges, and for this purpose a sample of the Opium delivered to each vender to be always retained by the Collector.

EXTENDED PROVISIONS OF REGULATIONS.

72d. The provisions of Regulation X. 1813, regarding the sale of spirits in the vicinity of military contonments, applicable to the sale of Opium.

73d. The rules contained in Regulation X. 1813, and Regulation XVII. 1814, respecting the recovery of arrears due from persons selling spirituous liquors or intoxicating drugs, applicable to persons licensed to vend Opium.

UNLICENSED VEND OF OPIUM.

74th. Opium to be sold only at the established shops, and by licensed venders.

75th. Any person selling Opium without a license, to be subject to a fine not exceeding rupees five hundred, on conviction before the Collector, or in default of payment, to imprisonment not

not exceeding six months; but this rule not to extend to cases of Opium being administered as medicine.

POSSESSION OF OPIUM.

76th. Modified by C. 1, Section 3, Regulation XI. 1818.

No person shall, without a license, or authority of the Collector, have in possession more than *two tolahs* of Opium—any larger quantity found in possession of persons unauthorized, to be deemed contraband, and confiscated, with the carriages, cattle, or packages in which it may be laden or contained—and the offender liable to the further penalties prescribed in Section 46, for the purchase or possession of contraband Opium. The persons through whose means the offence may have been detected, entitled to the rewards specified in Section 50 and 51, on conviction of the offender.

77th.

The above rule not applicable to authorized Opium contractors, having newly extracted Opium in their possession for delivery to the agent.

LISTS OF LICENSED VENDERS.

78th.

Lists of licensed venders of Opium to be furnished by the Collector to the Abkarree and Police Darogahs; and such Officers to apprehend and send in all illicit venders of Opium, with the witnesses to prove the fact. When such offenders shall be sent to the Magistrate, he shall forward them to the Collector

Collector or Officer in charge of the Abkarree Mehal; who will pass judgment in the case under the rules herein-after prescribed.

79th.
See Regulation IV. 1819.

The Boards of Revenue and Commissioners, in Behar and Benares to furnish the Collectors with such detailed instructions as they may deem necessary respecting the prevention of the illicit culture of the Poppy, or illicit dealings in Opium.

80th.
Modified—See C. 1, Section 19, Regulation VII. 1824.

All suits, complaints, or informations whatsoever, relative to the illicit manufacture or possession *of Opium,* preferred under the provisions of this Regulation, *to be cognizable by the Collector or Officer in charge of the Abkarree Mehal,* excepting only complaints or charges preferred against public officers for a breach of their official duty, under the rules of this Regulation, the cognizance of which is reserved to the Magistrates—investigations by the Collectors to be conducted under the following rules.

81st.
Extended—See C. 4, Section 16, Regulation VII. 1824.

No suit, complaint, or information of the nature above referred to, to be admitted unless preferred within six months; except in cases prosecuted on the part of Government, and sufficient cause being shewn why the suit was not preferred within the time limited.

82d.
See C. 4, Section 16, Regulation VII. 1824.

Stamp paper not required in such suits or complaints, nor for the execution of engagements between Government and

 individuals

individuals under this Regulation, which shall be received in evidence in the Courts of Judicature on unstampt paper.

POWERS VESTED IN COLLECTORS.

83d.

See Section 19, Regulation VII. 1824.

Whenever a Collector shall have reason to believe that any crops are growing contrary to the prohibition contained in this Regulation, he shall attach the same and destroy the plant; *he shall also*, in cases of strong suspicion of contraband Opium being concealed, issue his warrant for the seizure of the same, and for the apprehension of the offender, summoning, at the same time, any necessary witnesses. The Collector, or the Magistrate of the district also authorized to seize, detain, and search any boats, carriages, or packages, on which he may have grounds to suspect that Opium is concealed.

84th.

See C. 3, Section 16, Regulation VII. 1824.

In all other cases in which a person may be accused of acts, rendering him liable to the penalties prescribed by this Regulation, *a summons to be issued* with or without requisition for security, requiring the attendance of the accused by a specified day, and the witnesses to be likewise summoned.

INVESTIGATIONS TO BE EXPEDITED.

85th.

See C. 4, Section 16, Regulation VII. 1824.

All investigations in which the accused shall be apprehended, or shall attend in person, to be commenced and prosecuted without delay; and generally, all investigations under this Regulation to be proceeded on with the least delay practicable.

The

OATHS OF WITNESSES.

86th. The Collector, or Officer in charge of the Abkarree Mehal, authorized to administer an oath to witnesses, in all matters under this Regulation. Any witness refusing to make oath, to be sent to the Zillah or City Judge to be confined, as prescribed by the Regulations in similar cases.

GENERAL RULES APPLICABLE.

87th. Officers in charge of the Abkarree Mehal to be guided in the general conduct of investigations, by the rules in force, for the guidance of the Magistrates on the trial of persons charged with offences. But in suits brought by the Officers of Government, the personal attendance or deposition of the prosecutor, not required—but the prosecution to be conducted by an Agent or Vakeel.

PERJURY.

88th. Persons who may be guilty of perjury, or subornation of perjury, in any investigation before a Collector or Officer of the Abkarree Mehal, liable to the penalties prescribed by the Regulations.

89th. Resistance of the process of an Officer in charge of the Abkarree Mehal, in any case depending under this Regulation, punishable as in cases of resistance of process of a Collector, declared by Regulation XIV. 1793, Regulation VI. 1795, and Regulation XXVII. 1803.

PROCESS OF COLLECTORS.

90th. When a Collector, or Officer in charge of the Abkarree Mehal, shall require the assistance of a Police Officer, in the apprehension of offenders, in attaching crops, or in seizing contraband Opium; or generally, in serving any process; to apply by

by a Persian Robakarree to the Magistrate, who shall cause the requisition to be carried into effect, as far as may be consistent with law.

ENFORCEMENT OF THE ORDERS PASSED BY A COLLECTOR.

91st. Any person adjudged to pay a fine, or to be imprisoned, on conviction, under this Regulation, to be sent to the Zillah or City Judge, with a Robakarree, stating the purport of the order passed against him—and the Judge to cause the order to be carried into effect; and transmit the fine, when realized, to the treasury of the Collector.

92d. Persons sentenced under this Regulation to imprisonment, to be confined in the Dewanny Jail.

93d. In cases in which the fine shall not be realized, a reward on the part of Government, of ten rupees, to be paid to the informant.

PERSONS ACQUITTED, TO BE DISCHARGED.

94th. Persons acquitted of the offences charged, to be immediately released, and reimbursed, at the charge of Government, the expense to which they may have been actually subject—And if the enquiry originated in malice, the informant to be subjected to the payment of diet-money to the witnesses, and a fine to the accused, not exceeding twenty rupees; or to be imprisoned for fifteen days—Such order to be enforced, as in other cases of fines imposed under this Regulation.

95th. See Regulation IV. 1819. *The Boards of Revenue and Commissioners in Behar and Benares,* to require periodical reports from the Collectors, regarding

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PERIODICAL REPORTS.

regarding the discharge of the duties entrusted to them, under this Regulation.

APPEAL BY PERSONS DISSATISFIED.

96th. Extended—See C. 2, Section 19, Regulation VII. 1824.

Persons dissatisfied with the judgments passed by the Abkarree Officers, under this Regulation, may appeal, by petition, to the superior Board, within one month, who, after calling for the proceedings, or any further information, to pass a final judgment. If the petition of appeal be presented to the Collector, the date on which it may be presented, to be endorsed on it—and to be immediately transmitted and if the appeal be made direct to the Board, the appellant to give notice thereof to the Collector, or Abkarree Officer, within the period specified.

DISTRIBUTION OF REWARDS.

97th. See Regulation IV. 1819, and Sections 19 and 20, Regulation VII. 1824.

In cases in which the Opium Agents, or their Deputies; the Collectors, or Deputy Collectors of Customs, or Superintendants of Salt Chokies, shall be *entitled to any rewards under this Regulation, the Collector of Land Revenue, to report the case to the Board, to which he may be subject,* and await their orders for the distribution and payment of the same. In other cases, in which an informer, or subordinate Officer of Government shall *be entitled to reward,* the Collector to direct, and record the distribution at the time of deciding the case; and if an appeal be not preferred within the period allowed, he shall

proceed to carry his award into effect; but if appealed, the distribution of rewards to rest with the authority passing the final decree.

98th. Any disputes which may arise between an Opium Agent or Officer of Government, and other individual, relative to matters concerning Opium, not provided for by this Regulation, the case to be cognizable by the ordinary Courts of Civil Judicature.

Forms of Sunnuds and Licenses.

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Modifying certain parts of Regulation XIII. 1816.

RESTRICTED APPLICATION. RULE RESPECTING FOREIGN OPIUM IN POSSESSION OF TRAVELLERS, OR DEALERS IN HORSES.

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REGULATION XI.

2d. C. 1. Section 39, Regulation XIII. 1816, not to authorize the seizure of foreign Opium, in possession of any traveller, or visitant from a foreign state, when the quantity shall not exceed two seers, and may be intended for private use, and not for sale or traffic—neither to authorize the seizure of Opium, in possession of dealers in horses, when the quantity may not exceed ten sicca weight per each horse.

C. 2. Section 45 of the aforesaid Regulation, not to authorize any penalties, for a breach of the above rules, except the confiscation of the Opium found in excess to such limitation.

C. 3. But, if such Opium be sold, or offered to sale by the persons above described, they will be liable to the penalties prescribed by the Regulation above cited.

C. 4. The foregoing provisions, not applicable to persons fraudulently or clandestinely importing foreign Opium into the provinces dependant on Fort William, in violation of the law. Such offenders to continue liable to the penalties which are, or may be prescribed for illicit dealings in Opium.

Section

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REGULATION XI.

Modifying certain parts of Regulation XIII. 1816.

Possession of Opium by Individuals.

3d. C. 1. Section 76, Regulation XIII. 1816, modified, and persons allowed to possess Opium for private use, not exceeding five tolahs' weight.

C. 2. If the Opium in possession of any individual, not being a licensed vender, or otherwise authorized, shall exceed five tolahs, it shall be considered contraband, and subject the offender to the prescribed penalties, excepting in cases specified in Clause 1, of the preceding Section.

Medical Practitioners.

C. 3. See Regulation IV. 1819. Power reserved to the *Board of Revenue* to allow Native Medical Practitioners, or other individuals, to retain in their possession larger quantities of Opium than five tolahs' weight, and to cause such persons to be supplied with Opium at a reduced price, and to grant such persons a special license.

C. 4 Such persons liable to penalties for disposing of the Opium, by sale or gift, or for any other than medical purposes, in cases of sickness.

Valuation of Opium Seized.

4th. C. 1. Modified by Section 21, Regulation VII. 1824. Sections 50 and 51, Regulation XIII. 1816, modified—Illicit Opium seized, to be valued at seven rupees the seer; *and the amount of rewards to be regulated according to that valuation.*

C. 2. See above. *Rewards how to be determined* in cases where the owner of the contraband Opium may be apprehended and convicted,

and

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and in cases where such apprehension and conviction may not be effected.

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REGULATION VII.

Explaining and Amending the Rules in force respecting the Manufacture and Sale of Spirituous Liquors and Intoxicating Drugs.

2d. C. 1. The retail sale of spirits, wines, and all kinds of fermented liquors, whether imported by sea, or manufactured in India, prohibited except under a license from a Collector, or other Officer authorized to grant such licenses.

C. 2. Persons not being British-born subjects, prohibited from constructing or working distilleries, and from selling spirits or wines without a license.

C. 3. British-born subjects prohibited from constructing or working a distillery at more than ten miles from Calcutta, and from retailing spirits or wines of any kind, in any part of the country, without a license from the Collector of the district.

C. 4. Such persons constructing or working a distillery in the European manner within the limits above specified, to continue subject to the rules contained in Regulation II. 1802; provided that it shall be competent to the Governor General

in

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REGULATION VII.

in Council, to invest such person or persons as may be judged proper, with the powers and authority which, under that Regulation, belong to the Justices of the Peace, acting in and for the Twenty-four Pergunnahs, and districts adjacent to Calcutta.

RULES RESPECTING DISTILLERIES CONSTRUCTED AND WORKED IN THE EUROPEAN MANNER.

C. 5. All persons not being British-born subjects, who may construct and work distilleries, as aforesaid, at any place whatsoever, within the Provinces dependant on Fort William; and British-born subjects working distilleries beyond the distance of ten miles from Calcutta, to pay the prescribed Still-head duty to the Collector, or Officer in charge of the Abkarree Mehal—and such Officers authorized to exercise the powers vested by Regulation II. 1802, in the Justices of the Peace.

DISCRETIONARY POWER OF THE G. G. IN C.

C. 6. Provided that when, from local circumstances or other sufficient cause, it may appear expedient to suspend the operation of any part of the rules contained in Sections 4 to 14 of the aforesaid Regulation, the Governor General in Council reserves the power, by an Order in Council, to substitute any other rules as may, from time to time, appear expedient; and for a breach of which the offending parties will be subject to the

the penalties prescribed in Section 4, Regulation II. 1802, in addition to other forfeitures.

EXTENDED APPLICATION OF RULES IN FORCE.

3d. C. 1. The rules contained in Sections 16 to 21 inclusive, of Regulation II. 1802, to extend to all spirits whatsoever, manufactured in this country at distilleries constructed and worked in the European manner.

See Regulation XV. 1825.

The Drawback payable on exportation of such spirits, to be paid by the Collector of Customs, and the accounts thereof to be adjusted as the Governor General in Council may direct.

C. 2. Spirits manufactured within the foreign settlements, prohibited being carried out of the limits of such settlements until the Still-head duty shall have been paid.

DUTY ON RETAIL SALE OF SPIRITS MANUFACTURED AT AN EUROPEAN DISTILLERY.

4th. C. 1. What rate of duty to be paid to Government by persons receiving a license for the retail sale of spirits manufactured at any European distillery.

C. 2. Persons receiving a license for the retail sale of foreign spirits imported by sea, shall pay a retail duty to Government.

C. 3. Persons receiving a license for the retail sale of wines of any sort, to pay a retail duty to Government equal to the duty payable under the above clauses.

Retailers

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C. 4. Retailers of wine and spirits previously to receiving a license to enter into such engagements, relative to the payment of the retail duty, and give such security as the Officer granting the license, or the Board shall, from time to time, direct—and any breach of the conditions of such agreements will subject the offender to the penalties herein specified.

5th. C. 1. Wholesale vend of wines and spirits, beyond the limits of Calcutta, prohibited, without a license from the Collector, for which a fee to be paid of sixteen rupees.

C. 2. The sale of less than two gallons of wines or spirits to be considered a retail sale.

6th. Licenses for the retail sale of spirits, manufactured at or beyond the boundaries of the Sudder distilleries, to be granted as heretofore, under the provisions of Regulation X. 1813, provided, that the prohibition therein contained, regarding the introduction within four coss of the Sudder distillery of spirits, manufactured at any other place, shall apply only to persons introducing spirits within such limits, without having a regular license or pass—and shall not restrict the Revenue authorities from granting licenses or passes, or affect their validity.

Such

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7th. C. 1. Such parts of Sections 19 and 27, Regulation X. 1813, and any other Regulation in force, as restrict the revenue authorities in the exercise of their discretion, in regard to the period for which licenses may be granted for the manufacture and sale of intoxicating spirits or drugs, rescinded.

2. Licenses for the retail sale of spirits and intoxicating drugs, to be granted for one year, unless otherwise specially ordered by Government or the Board of Revenue, who may grant licenses for an extended period, subject to the restriction hereinafter prescribed.

C. 3. The Board of Revenue also competent, with the sanction of Government, to modify or alter the stipulations of such licenses and engagements, as, from time to time, may appear expedient.

C. 4. Licenses at all times liable to resumption; but the resumption or refusal of a Collector to grant a license, open to appeal to the Board—who will pass such order as may appear proper; and may adjudge compensation to be made to the complainant, if his license shall have been cancelled without sufficient cause, or due notice. But the courts of justice not to

ANNUAL RENEWAL OF LICENSE.

interfere in such matters—Licenses for one year granted under Regulation X. 1813, and Regulation XIII. 1816, and engagements executed, shall be renewed from year to year—Persons desirous of relinquishing their licenses at the expiration of the year, to give fifteen days previous notice, otherwise their licenses and engagements to remain in force.

DUTIES LEVYABLE MAY BE FARMED, WITH SANCTION OF THE BOARD.

8th C. 1. The Board of Revenue competent to sanction the grant of leases of the duties leviable on the manufacture and sale of spirits and of intoxicating drugs, for such periods as may appear advisable—Such leases liable to be revoked by orders of Government or the Board, and compensation to be awarded in such case to the party.

C. 2. The existing rules contained in Regulation XVII. 1814, for the recovery of arrears due by the venders, or manufacturers of spirits or intoxicating drugs, equally applicable to the farmers of duties and their securities; and such persons vested with the same powers to enforce payment of arrears due to them, as are exercised by landholders for recovery of arrears of rent, subject to similar rules and restrictions.

No

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Explaining and Amending the Rules in force respecting the Manufacture and Sale of Spirituous Liquors, &c.

LICENSES LIMITED TO FIVE YEARS.

9th. C. 1. No licenses or leases, exceeding five years, to be binding on Government, unless granted with the sanction of the Governor General in Council.

C. 2. The following rules passed in modification of the provisions contained in Section 3, Regulation X. 1813.

MANUFACTURE OF PUTCHWYE.

C. 3. The Board of Revenue competent, with the sanction of Government, to authorize manufactories of Putchwye, and other spirituous liquors, or intoxicating drugs, to be established under the rules prescribed by Regulation X. 1813, in any district subject to their authority—and with the like sanction, to amend and alter the existing rules relative to the management of such establishments.

SUDDER DISTILLERIES.

C. 4. The Board of Revenue also authorized to discontinue any Sudder distillery, whenever such a measure may appear expedient; and in such cases, the general rules applicable to places beyond the limits of the Sudder distilleries, to apply. The operation of the special provisions relative to Sudder distilleries being suspended.

C. 5. The Boards of Revenue further empowered to fix the limits within which spirits manufactured at a Sudder distillery are exclusively to be sold.

British

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10th. C. 1 RETAIL OF SPIRITS BY BRITISH-BORN SUBJECTS.

British-born subjects who shall retail spirits or wines within ten miles from Calcutta, without a license, shall be subject to a penalty of rupees five hundred for every sale, to be heard and determined according to the rules prescribed in Section 33, Regulation II. 1802.

C. 2.

The rules contained in Sections 21 to 24, (inclusive) Regulation X. 1813, applicable to all persons (British-born or others) who shall retail spirits or wines at any place distant more than ten miles from Calcutta, without a license.

11th. FOREIGN SPIRITS IN TRANSIT WITHOUT A PASS, TO BE CONFISCATED.

Foreign spirits found in transit without a pass, and not intended for the immediate private use of the owner, to be confiscated; and the owner or person in charge of the same to be subject to the penalties prescribed by Regulation X. 1813, for the illicit sale and manufacture of spirits; the penalties how enforced—and similar penalties to attach to any person (not being a licensed vender) possessing intoxicating spirits or drugs exceeding the quantity which licensed retail venders can legally sell or allow to be removed from their shops—the the above rule not to apply to liquor legally purchased by individuals

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individuals for their private use, if the quantity may not exceed what may reasonably be possessed for such purpose.

12th. C. 1. Certificates attesting the payment of the Still-head duty, to be granted to all persons removing spirits from any established distillery—to be in force for one year only. But an ex change certificate may be obtained for another year, on application, and proof, that the same spirits are forthcoming, such certificate being renewable in like manner yearly, on payment of a fee of two per cent. on the amount of the duty.

C. 2. Dealers in spirits, if desirous of dividing a dispatch of spirits, entitled to receive parcel certificates, on surrendering the original certificate—a like fee to be paid of two per cent.

13th. C. 1. Persons in charge of a Sudder distillery, or in any manner employed by a Collector of Abkarree Revenue, who may be convicted in the mode prescribed by Section 22, Regulation X. 1813, of any fraudulent breach of trust in the execution of his duty, to be subject to the penalties prescribed by Section 21, of the said Regulation.

C. 2. Darogahs of Police, Cutwals of Military bazars, and other

Native

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Explaining and Amending the Rules in force respecting the Manufacture and Sale of Spirituous Liquors, &c.

REWARDS FOR INFORMATION, AND PENALTIES FOR CONNIVANCE AT THE ESTABLISHMENT OF UNLICENSED SHOPS.

Native Officers, who may be convicted before a Magistrate of connivance at the establishment of unlicensed shops, liable to a fine, not exceeding five hundred rupees, commutable to imprisonment for a period not exceeding six months.

14th. Informers entitled to a moiety of the fine, on conviction of a Native Officer; but if the information shall prove unfounded, and originating in malice, the informant liable to a penalty, not exceeding fifty rupees, or imprisonment, not exceeding fifteen days.

15th. Churrus allowed to be retailed under the same rules and restrictions as Gunja.

16th C. 1. The following rule enacted, in lieu of Section 30, Regulation X. 1813.

C. 2. Proprietors, Farmers, or managers of land, who shall authorize, or connive at the illicit manufacture or sale of spirituous liquors, *or intoxicating drugs*, within the limits of their respective lands or farms, liable, on conviction *before the Collector, or Officer in charge of the Abkarree Mehal*, to a fine not exceeding five hundred rupees; commutable, if not paid, to imprisonment, not exceeding six months.

See Section 19th.

C. 3. All such charges to be cognizable exclusively by the *Collector of*

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See Section 19. *of Land Revenue—or Officer in charge of the Abkarree Mehal*, and shall be investigated under the rules contained in Section 22, Regulation X. 1813—but in such cases a warrant for the apprehension of the accused not to be issued; but the Collector to proceed as prescribed by Section 84, Regulation XIII. 1816.

INFORMATIONS AND CHARGES COGNIZABLE BY THE COLLECTOR.

C. 4. The rules contained in Sections 81, 82, and 85, to 90, Regulation XIII. 1816, applicable to all cases, in which persons may be accused of acts rendering them liable to the penalties prescribed in this Regulation, or in Regulation X. 1813.

SEIZURE AND DETENTION OF ILLICIT SPIRITS AND OPIUM.

17th. C. 1. Section 41, Regulation XIII. 1816, modified, and a power reserved to Government to grant authority to any public Officer, or others, to seize and detain contraband spirits, Opium, and other intoxicating drugs, within such local limits as may be deemed expedient.

C. 2. Whenever any persons, not vested with such powers by the general Regulations, may be specially authorized to seize contraband spirits or drugs, under the above rule, the same to be notified by advertisement published.

CULTIVATION.

18th C. 1. Persons being anyway concerned in, or advising the illegal cultivation of the Poppy, liable to the penalties for illicitly cultivating that article.

Native

REGULATION VII.

For the better security of the Revenue, derived from the exclusive Manufacture and Sale of Opium.

PENALTY FOR PURCHASING OPIUM FROM CULTIVATORS; OR FOR NEGLECT TO INFORM OF ILLICIT CULTIVATION OF THE POPPY.

C. 2. Native Officers of Government, of whatever description, including village Police Officers, required to assist in preventing that offence, by giving immediate information; and any neglect of the duty, or connivance at such offence, punishable as prescribed by Section 36, Regulation XIII. 1816.

C. 3. Putwarries liable to similar penalties for neglect to give information to the Pergunnah Canongoe, or Collector of the district.

C. 4. But in case the value of the Opium forfeited, shall not amount to five hundred rupees, the person or persons aforesaid, shall forfeit to Government such further sum as may make that amount; commutable, in default of payment to imprisonment not exceeding six months.

C. 5. Persons purchasing, bargaining for, or encouraging the embezzlement of Opium, through the medium of the cultivators, or those employed in the provision of Opium on account of Government, liable to a fine equal to three times the amount of penalty prescribed by Section 45, Regulation XIII. 1816, and in case the Opium purchased or bargained for, shall not amount in value to one thousand five hundred rupees; the party or parties aforesaid, shall, each of them, forfeit such further

further sum, as shall make that total amount; commutable, in default of payment, to imprisonment not exceeding twelve months—In addition to the said penalties, the offender subject to imprisonment, for the term prescribed in the aforesaid Section, for cases of illicit purchase or possession of Opium.

C. 6. Native Officers of Government of every description, required to suppress the illicit sale, purchase, or possession of Opium, by every means in their power, by seizing the same, if authorized, otherwise by giving information thereof—and any neglect of this duty or connivance, punishable by fine or imprisonment, on conviction before a Magistrate.

C. 7. The offence of resisting, by threats or by force, the authorized seizure of Opium, punishable, on conviction before a Magistrate, by fine not exceeding one thousand rupees—in addition to the penalties prescribed in cases of connivance, and the offender further punishable for any breach of the peace.

C. 8. In case opposition or resistance to the seizure of any contraband Opium shall be apprehended, application may be

 made

RESPONSIBILITY OF SEIZURES.

made for aid to the nearest Police Darogah, who shall afford the requisite assistance, and preserve the peace.

C. 9. Such seizures to be made at the sole risk and responsibility of the Officers seizing, and the Police Officers not to exercise any discretion, in regard to the propriety or otherwise of the seizure.

JUDICIAL POWERS VESTED IN OPIUM AGENTS.

19th. C. 1. The Opium Agents of Behar and Benares, and their Deputies, empowered to exercise the judicial powers vested in Collectors of Revenue, or Officers of the Abkarree Mehal, by Regulation XIII. 1816, and the investigation of all suits, complaints, or informations, which may come before them for the recovery of any fine or penalty to Government, or recoverable by the informer, on account of the illicit cultivation, manufacture, sale, purchase, importation, transportation, or possession of Opium, to be conducted under the same rules as are in force for the guidance of the Collectors of Land Revenue, or Officers in charge of the Abkarree Mehal.

CONTROL OF THE BOARD.

C. 2. The Board of Customs, Salt and Opium, to exercise the same control over the Opium Agents in Behar and Benares, and their Deputies, (including Collectors of Land Revenue, when employed in the Opium Department,) in the discharge of

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REGULATION VII.

Appeals from the Orders of Opium Agents.

of the duties entrusted to them, under this Section; as the Board of Revenue are directed to exercise over the Collectors of Land Revenue, or Officers in charge of the Abkarree Mehal, by Section 96, Regulation XIII. 1816—and appeals from the judgments passed, or acts done by the Opium Agents, or their Deputies, to lie to the Board of Customs, Salt and Opium, under the same rules and conditions as are prescribed by that Section.

Medical Officers.

20th. Explained by Section 2, Regulation VIII. 1826.

Medical Officers, when required by the Collector, or Opium Agents, to report on the quality of Opium seized or confiscated, to class the same under four denominations of—*good Opium, marketable Opium, inferior Opium, or, useless Opium.*

Rule relative to Rewards on Confiscated Opium.

21st C. 1. Modified by Section 3, Regulation VIII. 1826.

Opium Agents and their Deputies, not entitled to any share of rewards, as heretofore, for Opium seized and confiscated by their Officers, or under their orders: and the following rules enacted in modification of the provisions of Regulation XIII. 1816, and Regulation XI. 1818, relative thereto. But a power reserved to the Governor General in Council, to discontinue the payment of the said rewards to any other Officers, *being Covenanted Servants of the Company*, and to modify the distribution thereof.

C. 2.

What rewards to be paid to informers and Native Officers, concerned in the seizure of good Opium.

What

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REGULATION VII.

RULE RELATIVE TO REWARDS PAYABLE ON THE CONFISCATION OF OPIUM.

C. 3. What rewards to be paid, if the Opium seized be of marketable quality.

C. 4. Rewards to be paid, if the Opium seized be inferior.

C. 5. In the foregoing cases, the informers to receive a moiety, and Native Officers of Government a fourth, of all fines, and of the proceeds of the sale of confiscated boats, carriages, or cattle, seized with contraband Opium—but if the seizure be effected exclusively by the Officers of Government, and not upon information of others, they will, in such case, receive a further reward.

C. 6. No reward to be paid on the seizure and confiscation of Opium declared to be useless.

ENFORCEMENT OF PENALTIES.

22d. When any person may be adjudged to pay a fine, under this Regulation, if it be not immediately discharged, the party to be forwarded to the Judge, and his personal property, or, if necessary, any real property, may be attached and sold in satisfaction thereof, under the rules for the sale of lands, in liquidation of arrears of revenue.

23d. C. 1. Opium Agents and their Deputies empowered to punish their Native Officers, for neglect or breach of duty, or any act of

SECTIONS.	REGULATION VII.

Native Officers punishable by the Salt Agent.

of oppression, which may not appear to require the interposition of the Magistrate, or Criminal Courts, by imposing a moderate fine, commutable, if not paid, to imprisonment, not exceeding one month.

Recovery of Balances.

C. 2. Also authorized, with the sanction of the Board, to recover balances due by any Opium cultivator, or by any of the subordinate Officers of the factory, or others herein specified, by process of distraint and sale, as for the recovery of rents from tenants, in estates held Khass.

Special Rules for Calcutta.

Certificates required for possession of Foreign Opium in Calcutta.

24th. C. 1. Unlicensed persons, residing in Calcutta, prohibited from having in their possession more than a pound of Foreign Opium, unless under a certificate from the Secretary to the Board of Customs, Salt and Opium—a breach of this rule to incur the penalty of confiscation of the Opium, with a fine to Government.

C. 2. Particulars to be specified in such certificates, and to be registered.

C. 3. Persons applying for permission to export by sea, Opium covered by a certificate, to surrender such certificate with his

 application

Certificates for the exportation of Opium by Sea.

application to the Collector of Sea Customs; and Opium attempted to be exported without such certificate, to be seized and confiscated, and the possessor liable to the further penalty specified in Clause 1st.

C. 4. Certificates issued under the above rules, to be in force for one year only—but may be renewed at the discretion of the Board—certificates of which the term of currency shall have expired to be null and void.

1826 | SECTIONS.

REGULATION VIII.

Modifying Regulation VII. 1824.

QUALITIES OF OPIUM.

2d. Section 20, Regulation VII. 1824, modified, and the term 'marketable Opium,' to apply to Opium having not more than one-quarter of foreign matter—and 'inferior Opium,' to designate that which contains not more than one-half of foreign matter; and all Opium having more than one-half of foreign matter, to be considered useless.

REWARDS.

3d. Section 21, Regulation VII, 1824, modified; and it shall be competent to Government, to discontinue the payment of the said rewards to any Officer of Government whatsoever; and to modify the distribution of the rewards receivable by such Officers in the same manner as provided by Clause 1, of the said Section and Regulation, in regard to Covenanted Servants.

PART IV.



STAMP DUTIES.

REGULATIONS IN FORCE.		REGULATIONS RESCINDED AND OMITTED.			
Year.	*Regulations.*	*Year.*	*Regulations.*	*Rescinded by.*	
1814	I.	1797	VI.	I.	1814.
,,	X.	,,	X.	XXIII.	,,
,,	XXVI.	1800	VII.	I.	,,
1824	XVI.	1806	XIII.	,,	,,
1826	XII.	1807	VIII.	,,	,,
		1809	VII.	,,	,,
		1810	XII.	,,	,,
		1812	XII.	,,	,,
		1813	XVI.	,,	,,

Amending the Regulations for raising a Revenue by means of Stamps.

1814	SECTIONS.	REGULATION I.
REGULATIONS RESCINDED.	2d. Already rescinded by Regulation IX. 1810.	Sections 4 to 30, Regulation VI. 1797, Regulation X. 1797, Regulation VII. 1800, Section 22d, Regulation XI. 1801, Sections 4 to 26, Regulation XLIII. 1803, Regulation XIII. 1806, Regulation VIII. 1807, Regulation VII. 1809, Section 2d, Regulation XII. 1810, Regulation XII. 1812, Regulation XVI. 1813, and generally all rules respecting the duties levied by means of stamp paper, rescinded from the 1st of May, 1814.
ESTABLISHMENT OF STAMP OFFICE.	3d. C. 1. Rescinded—See C. 1, Section 9, Regulation XVI. 1824.	A general Stamp Office to be established at or near the Presidency, superintended by a Covenanted Civil Servant, to be designated, the Superintendant of Stamps, and all paper, or other materials, intended for any of the purposes hereinafter specified, *to be stampt at his office,* and counter-stamped at the General Treasury.
APPOINTMENT OF SUPERINTENDENT OF STAMPS.	C. 2.	The Superintendant of Stamps to be subject to the authority of the Board of Revenue, and to take and subscribe an oath of office, according to the Form in Appendix, No. 1.
	C. 3.	The Superintendant to prepare and transmit to the different offices, entrusted with the disposal of stamps, the quantities they may require for use in their respective districts.
	C. 4.	The aforesaid Officer shall also keep an account of the quantity and value of stamps prepared by him, of the issue

 of

Duties of the Superintendant of Stamps.

of stamps, of the sums brought to credit in the several districts, and of the quantity of stamps remaining in store; and shall prepare and submit to the Board of Revenue, such periodical reports and statements, as they may require.

C. 5. The Superintendant to proceed in person, to any district, in which he or the Board of Revenue may consider his presence necessary, for the detection of forgeries, or other abuses. The *Board of Commissioners* may, in like manner, depute an Officer for the same purpose, to any district under their authority.

See Regulation I. 1816, and Regulation III. 1822.

Rules relative to Stamps.

4th. C. 1. No Stamp to be valued or issued from the stamp office, until the paper or other material shall have received the prescribed counter-stamp from the Treasury.

C. 2. The Sub-Treasurer to keep an account of the stamps which may be counter-stamped by him, and to transmit it to the Board at the close of each official year.

5th. C. 1. *One set of stamps applicable to any purpose* for which stamps are required, by this Regulation, to be used in the stamp office, *bearing certain inscriptions*, in the English and Native characters.

Modified by C. 2, Section 9, Regulation XVI. 1824.

In

1814 | Sections.

Amending the Regulations for raising a Revenue by means of Stamps.

Rules relative to Stamps.

REGULATION I.

C. 2. Rescinded by C. 1, Section 9, Regulation XVI. 1824. See C. 1, 2, and 3, Section 16, Regulation XXVI. 1814.

In ordinary cases, the stamps to be impressed *on paper, the manufacture of Bengal and Behar;* and the Board of Revenue to regulate the sizes of the paper—but *paper of European manufacture,* bearing a stamp of the value hereinafter prescribed, to be used for copies of proceedings and judgments of the Court of Sudder Dewanny Adawlut—appealed to his Majesty in Council. The Superintendant to keep in deposit a supply of the leaf of the Taur-tree duly stamped, for the use of districts where that material is in use; persons desirous of having instruments executed on vellum, parchment, or other material, entitled to have the same stampt, on paying the established duty—Bonds, deeds of conveyance, and other instruments, executed on such material, if duly stampt, to be received in evidence in the Courts of Judicature.

6th. Modified by Section 2, Regulation XVI. 1824.

To prevent forgery, the Superintendant, or other Officer acting under his authority, *to endorse his written official signature on the back of each piece of stampt paper, or other material.*

7th.

Dies to be prepared at the Mint at Calcutta.

8th.

Size and shape of the dies may be changed as often as the Board

REGULATION I.

Board of Revenue may deem it necessary, provided that the prescribed impression shall not be altered.

9th. See Regulation X. 1814. — Rescinded by Section 3, Regulation XVI. 1824.

SALE AND DISTRIBUTION OF STAMPS IN THE SEVERAL ZILLAHS.

10th. C. 1. (Rescinded by Section 10, Regulation XVI. 1824.) — *An office* to be established in each district for the sale and distribution of stamps, under the Superintendance of the Collectors of the Land Revenue, *who shall be allowed a commission of five per cent. on the gross produce, arising from the sale of stamps in their respective districts.*

C. 2. — The Collectors to indent upon the Superintendant of the General Stamp Office for such quantity of stamps as they may require for the supply of their respective districts.

C. 3. — A Darogah of Stamps to be appointed at each of the stations of the Collectors and Assistant Collectors, to be paid by a salary, or commission, or both, as may be deemed advisable.

C. 4. — The Darogahs of Stamps to count and examine the stampt paper received from the Stamp Office, and to countersign the receipts granted by the Collector.

LICENSED VENDERS.

C. 5. (See Section 10, Regulation XVI. 1824.) — *Licensed venders* of stampt paper, to be established in every Pergunnah, or at such places as the Board of Revenue may determine; to be paid by a salary or commission, and to be

LICENSED VENDERS.

be at all times supplied with the requisite quantity of stampt paper; and the Boards to be careful that no delay or difficulty is experienced by the mercantile community in procuring any stampt paper required.

STAMP DAROGAHS AND RETAIL VENDERS.

C. 6. See Section 10, Regulation XVI. 1824.

Stamp Darogahs, *and persons authorized to retail stamps*, to give security and execute engagements, agreeably to the Forms No. 1 and 2, and to receive Sunnuds according to Forms No. 3 and 4, in the Appendix.

C. 7.

Stamp Darogahs to keep accounts of the quantity and value of stamps supplied to the different stamp venders; and each vender to keep a day book, exhibiting the stamps sold by him, to be transmitted to the Zillah Stamp Office at the end of each month--Receipts to be given to the Darogah by the stamp venders.

C. 8.

The Collectors to transmit to the General Stamp Office, such accounts as may be required by the Superintendant.

C. 9. See Sections 10 and 14, Regulation XVI. 1824.

No person to sell stamps, excepting those authorized by the present Regulation—a violation of this rule to subject the offender to a criminal prosecution, and to punishment.

11th and 12th.

Rescinded by Section 3, Regulation XVI. 1824.

13th.

Fees hitherto paid on the institution of civil actions, on

summonses,

Explained – See C. 1, Section 20, Regulation XXVI. 1814.

summonses, and on exhibits, to be discontinued, and the following stamp duty to be levied in lieu thereof.

Table.

Dewanny.

In suits instituted in any Court of Judicature, and in Appeals preferred from the judgments of any such Court to a superior Court, if the amount or value of the property claimed, shall not exceed sixteen rupees, the plaint or petition shall be written on stampt paper of value one rupee.

If above Rs. 16	and not exceeding Rs. 32	of value	two Rs.
If above Rs. 32	and not exceeding Rs. 64	ditto	four Rs.
If above Rs. 64	and not exceeding Rs. ... 150	ditto	eight Rs.
If above Rs. ... 150	and not exceeding Rs. ... 300	ditto	sixteen Rs.
If above Rs. ... 300	and not exceeding Rs. ... 800	ditto	thirty-two Rs.
If above Rs. ... 800	and not exceeding Rs. ... 1600	ditto	fifty Rs.
If above Rs. ... 1600	and not exceeding Rs. ... 3000		one hundred Rs.
If above Rs. ... 3000	and not exceeding Rs. ... 5,000		one hundred & fifty Rs.
If above Rs.... 5,000	and not exceeding Rs... 10,000		two hundred Rs.
If above Rs...10,000	and not exceeding Rs... 15,000		three hundred & fifty Rs.
If above Rs...15,000	and not exceeding Rs... 25,000		five hundred Rs.
If above Rs...25,000	and not exceeding Rs... 50,000		seven hundred & fifty Rs.
If above Rs...50,000	and not exceeding Rs. 100,000		one thousand Rs.
If above Rs. 100,000 ...	... ...		two thousand Rs.

14th. C. 1.

Explained—See Section 23, Regulation XXVI. 1814, and Section 5, Regulation XVI. 1824.

In suits for land paying revenue to Government, *the value of the property to be assumed*, and the Ceded and Conquered Provinces, including Cuttack, *at the amount of the annual Jumma* payable to Government on account of the land in question; and

1814 | SECTIONS.

REGULATION I.

VALUE OF PROPERTY LITIGATED, HOW ESTIMATED.

and in Bengal, Behar, Benares, and Orissa, (excepting Cuttack,) at three times the amount of the annual Sudder Jumma of the land.

C. 2. In suits for land sold, exempt from the payment of revenue to Government, the value of the property to be assumed throughout the country, at eighteen times the amount of the computed annual produce of the land.

C. 3. *See Section 23, Regulation XXVI. 1814.*

In suits for houses, gardens, tanks, or other property, real or personal, (excepting for lands specified in the preceding Clauses,) and in actions for the recovery of damages, in matters relating to marriage, cast, or any personal injury, the value to be estimated according to the rule contained in Section 3, Regulation IV. 1793, and Section 3, Regulation III. 1803.

FEES OF REGISTERS AND NATIVE COMMISSIONERS.

C. 4. *Superseded by Section 13, Regulation II. 1821.*

Registers, and Native Commissioners, ***entitled to receive the fees*** incorporated in the stamp duty, under Section 13th of this Regulation, and the Zillah and City Judges to cause accounts of the fees receivable by *those Officers*, to be prepared at the expiration of each month, and attest the same with their official seals and signatures; and such account a sufficient warrant to the Collector for the payment of the amount.

No

STAMP DUTIES PAYABLE ON CERTAIN PLEADINGS AND LAW DOCUMENTS.

SECTIONS.	REGULATION I.
15th. Explained by C. 3, Sections 20 and 22, Regulation XXVI. 1814.	No exhibit to be filed in any Court of Judicature, *without a Durkhaust*, or written application on stampt paper, of value as follows.
	In the Court of the Register, of value eight annas.
	In the Zillah and City Courts, of value one rupee.
	In the Provincial Courts of Appeal and Sudder Dewanny Adawlut, of value two rupees.
16th. See Section 22, Regulation XXVI. 1824.	No summons shall be issued for the attendance of any witness, *without a Durkhaust* written on stampt paper, of the value above specified.
17th.	Every answer, replication, and rejoinder; every supplement, Ruzenameh, Soolahnameh, Ruffanameh, or petition, which shall be filed in any suit, to be written on stampt paper, of value as follows.
	In the Court of the Register, of value eight annas.
	In the Zillah and City Courts, of value one rupee.
	In the Provincial Courts and Sudder Dewanny Adawlut, of value four rupees.
18th. Rescinded by Section 3, Regulation XVI. 1824.	Miscellaneous petitions and applications, presented to the different authorities in the Revenue and Judicial Departments, *all Mokhtearnamehs*, Wakalutnamehs, and all charges preferred to a Magistrate for offences herein specified, to be written on stampt paper, of value as follows.

If

REGULATION I.

If preferred to a Collector, or Assistant Collector of Land Revenue or Customs; to the Superintendant of Police; to a Zillah or City Judge or Magistrate; or to any other authority subordinate to the Provincial Courts, to be written on paper of eight annas stamp.

If preferred to a Provincial Court of Appeal or Circuit, on paper of one rupee.

If preferred to the Sudder Dewanny or Nizamut Adawluts, or to the Boards of Revenue or Commissioners, on paper of two rupees.

19th.

See C. 1, Section 16, Regulation XXVI. 1814.

No copy of any paper to be authenticated by any public Officer, or received on evidence, unless transcribed on stampt paper, according to the rates specified following.

Copies of decrees passed by Registers, and by Judges of the Zillah and City Courts, on paper value one rupee.

Copies of decrees passed by the Provincial Courts of Appeal, of value two rupees.

Copies of decrees passed by the Sudder Dewanny Adawlut, of value four rupees.

Copies of proceedings of the Sudder Dewanny Adawlut prepared for transmission to His Majesty in Council, of value two rupees.

SECTIONS.

REGULATION I.

Authenticated copies of revenue and judicial proceedings; authenticated copies of accounts, statements, reports, or other documents, which individuals may require for use or reference, on paper of value eight annas.

BOARDS OF REVENUE TO ADOPT MEASURES FOR THE PUNISHMENT OF FORGERY, &c.

20th. The Boards of Revenue to cause the utmost publicity to be given to the Provisions of this Regulation, and to the rates of stamp duty established.

21st. The Revenue Board, and Officers under their authority, also required to adopt all legal and proper measures for the conviction and punishment of persons forging or selling stamp paper, or uttering it, knowing it to be forged—also for the punishment of any authorized vender of stamps, who may be guilty of exacting more than the prescribed duty.

CHARGE OF STAMP OFFICES IN THE ZILLAHS.

22d. The Collectors and Assistant Collectors of Land Revenue, to be vested, in ordinary cases, with the charge of the Stamp Office ordered to be established in each Zillah; and a power reserved to Government to nominate any other public Officer to take charge of such office, and the person so appointed or deputed, to exercise the powers, and receive the emoluments allowed to Collectors by this Regulation.

APPENDIX.

1814. *Explaining part of Regulation I. 1814.* ENGAGEMENTS BETWEEN GOVERNMENT AND INDIVIDUALS.

SECTIONS.

REGULATION X.

2d. Rescinded—See C. 1, Section 19, Regulation XVI. 1824.

Nothing contained in Section 9, Regulation I. 1814, or in any other Sections of that Regulation, to extend to engagements between Government and individuals *in the Commercial,* Salt or Opium Departments, or in any matters, in which Government may be one of the contracting parties. All such engagements, and the various instruments specified in Section 9, Regulation I. 1814, to which Government may be a party, to be received in evidence, in the Courts of Judicature, *on unstamped paper.*

1814 | SECTIONS.

REGULATION XXVI.

Explaining and Amending Regulation I. 1814.

PAPER TO BE USED FOR COPIES OF DECREES OR OF JUDICIAL PROCEEDINGS.

2d to 15th. Relative to Judicial matters, (see volume of Civil Justice, page 215.*

16th C. 1. In explanation of Clause 2, Section 5, Regulation I. 1814, paper of European manufacture, bearing a stamp of the value specified in Section 19, of that Regulation, to be used for all copies of decrees in regular or summary suits, which may be furnished to the parties by the Judges, Assistant Judges, or Registers of the Zillah and City Courts; by the Provincial Courts; and by the Sudder Dewanny Adawlut.

C. 2. Copies of Decrees prepared by those Courts, for record, to be on unstamped paper of European manufacture, of the size and description of that delivered to the parties.

C. 3. Copies of proceedings and orders, accounts, statements, or other papers, made for records of Court, or for transmission to other Courts, or public offices, to be on unstamped paper, unless otherwise specifically provided.

C. 4. The provisions of Regulation I. 1814, not to preclude individuals from making copies of Judicial or Revenue papers on

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* The first fifteen Sections of this Regulation, relating entirely to Judicial matters, were included in the volume of Civil Justice, and are therefore omitted in this volume.

Stamps to be used for Instruments herein specified.

on unstamped paper, for their own private use; but such copies not to be authenticated by any public Officer, or admitted in evidence in any Court of Justice, or other public office.

17th and 18th. Rescinded by Section 3, Regulation XVI. 1824.

19th. Section 11, Regulation I. 1814, explained, and *security bonds for appearance, and for the payment of eventual costs of suits, and all other security bonds not being for a specific amount; as well as all deeds of contract, partnership, or agreement and engagements, of whatever nature, which may not relate to a specific sum of money, or a specific value,* to be on stampt paper, of value one rupee, under the penalty prescribed in Section 9, Regulation I. 1814.

See Section 24, of this Regulation and Section 3, Regulation XVI. 1824.

Existing Rules explained.

20th. C. 1. Sections 13 to 17, Regulation I. 1814, meant only to apply to original regular suits, and to appeals, regular or special, from judgments passed on the merits of such suits; and not to summary suits, or to summary appeals, or to miscellaneous petitions or applications of any description.

C. 2. Pleadings in all original summary suits and summary

 appeals,

Sections.

REGULATION XXVI.

appeals, and in all miscellaneous applications, to be written on stampt paper, prescribed by Section 18, Regulation I. 1814.

C. 3. Rescinded by Regulations I. and XXIII. 1814.

The provisions of Section 15, Regulation I. 1814, not to apply to exhibits, accompanying or referring to any miscellaneous petition or application, which, under *Section* 10, *Regulation VI*. 1797, and Section 10, Regulation XLIII. 1803, were liable to the payment of a fee on such exhibits being filed.

21st.

Applications to the Courts of Judicature by the Collectors, Assistant Collectors, or the Revenue Boards, for the apprehension or confinement of defaulters, or other matters relating to the public revenue, to be on unstamped paper; but this rule not to apply to any regular suits in which such Officers may be engaged.

22d.

Sections 15 and 16, Regulation I. 1814, modified, and a separate Durkhaust not required for each exhibit, or each witness—one or more applications or lists may include any number of exhibits desired to be filed, or number of witnesses to be summoned—provided, that such applications or lists be written on stampt paper, corresponding in value with the amount that would have been requisite, had the application

for

for each exhibit or witness, been written on separate stampt paper, under the rules contained in Sections 15 and 16, Regulation I. 1814.

Value of Landed Property how Estimated.

23d. The valuation of land paying revenue to Government, assumed as prescribed in Clause 1, Section 14, Regulation I. 1814, being applicable only to entire estates, or specific portions, distinctly assessed; in suits for Malgozaree land, *not constituting an entire estate, or a specific portion thereof distinctly assessed,* the value of the land claimed is to be assumed, and estimated according to Clause 3, Section 14, Regulation I. 1814.

See Section 5, Regulation XVI. 1821.

See Section 5, Regulation XIX. 1817.

Documents exempt from Stamp Duty.

24th. Vakalutnamahs and Mokhturnamahs, Arbitration bonds, Security bonds for appearance, as well as Security bonds for the eventual payment of costs, or for the performance of a decree, or for staying or enforcing the execution of a decree, which may be executed in any original suit or appeal, are not liable to the stamp duty on exhibits, prescribed by Section 15, Regulation I. 1814.

25th. C. 1. In suits instituted after the 1st May, 1814, when the party may be entitled to a refund of a portion of the institution fee, under the Regulations in force, the Courts to cause to be paid to the party, or his legal representative, the whole or a portion

of

REGULATION XXVI.

of the stamp duty, substituted for the institution fee, to which such party may be entitled.

C. 2. The principle of the preceding rule, applicable to fees payable under the existing Regulations, to Munsiff's, *Sudder Aumeens, and Registers*, on the decision of suits in which the stamp duty may have been substituted for the institution fee.

See Section 13, Regulation II. 1821, and Section 2, Regulation XIII. 1824.

C. 3. The proper Officers of Government to issue any requisite instructions for the guidance of the Judicial and Revenue Officers, in regard to the mode of paying sums due under the preceding Clauses, and of adjusting the stamp accounts.

26th. Rescinded by Section 3, Regulation XVI. 1824.



SECTIONS.

REGULATION XVI.

2d. — AUTHENTICATION OF WATER-MARKED PAPER, NOT REQUIRED.

Water-marked paper, of whatever value, specially manufactured for the purpose of stamps; and stampt paper of a value not exceeding four annas per piece, not required to be authenticated in the manner prescribed by Section 6, Regulation I. 1814. But that rule to be in force, in regard to all stampt paper, (not water-marked,) of the value of eight annas and upwards—a power reserved to Government, by an Order in Council, to modify or rescind that rule; or to cause any new or additional device to be impressed on the stampt paper.

3d. — RULE RESCINDED.

Sections 9, 11, and 12, Regulation I. 1814, with so much of Section 18 of that Regulation, as refers to Mokhtearnamehs; and Sections 17, 18, 19, and 26, Regulation XXVI. 1814, excepting so much of Section 19, as relates to security bonds, (Molzaminee, Fail Zaminee, or Hazer Zaminee,) taken by, or by order of any Court, Collector, or other Judicial or Revenue authority; rescinded.

4th. — NEW STAMP DUTIES.

New stamp duties chargeable on certain deeds, instruments, and writings, specified in the Schedule No. 1 annexed to this Regulation; and no instrument, deed, or writing therein specified, to be drawn out on any paper, or other material not duly stampt—In what cases two or more rolls of paper may be used, one only bearing the prescribed stamp.

SECTIONS.

REGULATION XVI.

Valuation of Property.

5th. The valuation of lands, or other property effected by deeds, instruments, or writings, chargeable with stamp duty rated by the value thereof, to be made in conformity with the provisions contained in Section 14, Regulation I., and Section 23, Regulation XXVI. 1814, as explained by Section 5, Regulation XIX. 1817.

Penalties for Evasion of Stamp Duty.

6th. C. 1. Persons using any paper or other material, for the purpose of any writing or instrument herein specified, without bearing the prescribed stamp, to forfeit for every such offence, a sum equal to twenty times the value of the stampt paper, which ought to have been used.

C. 2. The same penalty to be incurred for any evasion of the stamp duty, by executing any writing on the Continent of India, out of the Provinces to which this Regulation extends.

C. 3. No deed or writing executed at any place on the Continent of India, relating to any sale, assignment, or transfer of property, real or personal, being within the provinces to which this

For Rescinding and Modifying certain parts of the Regulations relative to the Collection of Stamp Duties.

this Regulation extends, (saving only bills of exchange,) shall be admitted in evidence, or received in any Court of Judicature, or other public office, unless written on paper or other material, bearing the prescribed stamp.

Foreign Bills of Exchange.

C. 4. Foreign bills of exchange not negociable within the said provinces, unless the prescribed stamp be affixed—Any violation of this prohibition, to subject the offender to the penalty prescribed in Clause 1, of this Section.

Stamp may be affixed to Unstampt Documents on Application.

C. 5. Holders of instruments written on unstamped paper, who may desire to have them duly stampt, at liberty to apply to the Collector, paying the amount of stamp duty, with the further amount hereinafter provided: and the Collector shall then transmit the document to the Superintendant of Stamps, to have the proper stamp affixed: provided the application be made within thirty days from the date of executing the deed or writing; and before the condition thereof shall have been performed, the party shall pay a sum equal to five times the value of the stampt paper, which ought to have been used—or if application be made after thirty days, a sum equal to ten times the value of the stamp to be paid—Provision relative to bills of exchange.

In

1824 | SECTIONS.

REGULATION XVI.

For Rescinding and Modifying certain parts of the Regulations relative to the Collection of Stamp Duties.

PROVISION FOR CASES OF ACCIDENTAL AND UNDESIGNED EVASION OF STAMP DUTY.

C. 6. In cases of stamps being used of too low a value, and the error being discovered by the voluntary production of the deed or writing by the party, to have the proper stamp affixed, within the periods above stated, a penalty of five times the excess of stamp duty due, to be levied—and if the error be otherwise discovered, a penalty of twenty times the amount to be incurred.

C. 7. Provision for cases of the execution of deeds on unstampt paper, or paper of inadequate value, through accident or inadvertence, when established to the satisfaction of the Board; who, in such case, may remit the penalties, and cause the proper stamp to be affixed on payment of the actual amount of duty chargeable—The Board also competent to direct the Collector to grant the party a paper bearing the prescribed stamp, with a certificate annexed; which shall entitle the document to be received and admitted in the Courts of Justice.

C. 8. The Board of Revenue authorized to cause a stamp to be impressed on deeds, or instruments executed on unstamped paper, previously to the enactment of this Regulation, on payment

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For Rescinding and Modifying certain parts of the Regulations relative to the Collection of Stamp Duties.

PENALTIES FOR FILING UNSTAMPT DOCUMENTS IN COURTS OF JUSTICE OR OTHER PUBLIC OFFICES.

payment of such fine by the party, as the Board shall judge fit to demand.

C. 9. Applications in such cases to be made to the Board, or to the Collector, and the Board either to investigate the case, or refer it for report to the Collector.

7th. C. 1. Any person filing or recording, for any purpose, or in any manner, either in a Court of Justice, or in any other public office, any writing whatsoever required to be on stampt paper, but not bearing the prescribed stamp, (except cases provided for in Section the eight,) to forfeit to Government twenty times the value of the stamp duty; and if an Officer of Government, to be dismissed from office.

C. 2. Vakeels and Pleaders of the Courts, Cazies, and all public Officers, liable to the like penalties, for preparing or recording any deed or writing, on paper not bearing the prescribed stamp.

8th. No exception shall be made to any deed or writing, on account of any excess in the value of the stampt paper used.

9th C. 1. So much of Regulation I. 1814, as prescribes, that the stamps specified in Section 5th, of that Regulation, shall be

3 U stampt

SECTIONS.

REGULATION XVI.

stampt at the office of the Superintendant of Stamps, together with such parts of the said Regulation, as prescribe the use of any particular description of stampt paper, rescinded—and stamps to be impressed at such place, in such manner, and on such paper or material, as Government may direct.

C. 2. In further modification of Section 5, Regulation I. 1814, the Board of Revenue, with the sanction of Government, to cause such stamps or dies to be prepared as they may deem advisable; and to determine the number of stamps to be used to denote the amount of duty chargeable; but the stamps used at the Stamp Office, shall correspond in number and value with the stamps used at the General Treasury; and shall bear the words 'Stamp Office,' or 'General Treasury.'

10th. So much of Section 10, Regulation I. 1814, as prescribes, that a single office only shall be established in each district, for the Superintendance of the sale of Stamps; and as fixes the mode and extent of remuneration to be granted to the Officer in charge of the said office; together with such part of the aforesaid Section, as prescribes (or can be so construed,) that

REMUNERATION TO OFFICERS IN CHARGE OF STAMPS.

PROVISIONS RELATING TO THE APPOINTMENT OF STAMP VENDERS.

that licenses for the sale of stampt paper shall be granted only to Natives of India, rescinded—Such offices to be established in the several districts, as may be directed by Government; and the remuneration to be assigned to the Officers in charge thereof, to be determined at the discretion of Government—The limits within which they shall be authorized to exercise the powers and duties ordinarily vested in Collectors of Land Revenue, under Regulation I. 1814, to be in like manner, from time to time, determined by Government, and the rules regarding the Stamp Revenue applicable to Collectors, to be applicable to such Officers, unless otherwise specially provided—The Collector and other Officers in charge of a Stamp Office, may appoint Stamp Venders with the sanction of the Board; and such persons to be furnished with a license according to the form annexed, No. 2.—A list of all licensed Stamp Venders to be affixed up for public information; and such persons to enter into an engagement, according to the form No. 3 annexed, and to furnish adequate security; and may be subject to any further penalty the Board may deem necessary.

Authorized

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REGULATION XVI.

11th. C. 1. Authorized venders of stampt paper, always to have affixed up for general inspection, an authenticated copy of the Schedule of Duties annexed to this Regulation, together with their respective licenses; and shall further notify their appointment, as shall be directed by the Collector, under penalty for neglect of fifty rupees.

C. 2. Stamp venders to endorse all paper sold by them, with the date of sale, or delivery of such paper, under certain penalties for neglect—or for writing a false date.

C. 3. Penalties to which stamp venders will be liable for selling or delivering paper, without having previously received the full amount of the duty—unless specially permitted or directed to do so by the Collector or Board of Revenue; and purchasers, or receivers of paper, without payment of the full duty, liable to like penalties.

C. 4. Venders, or distributors of paper, to comply without delay with all applications for stamp paper, on a legal tender of the amount value thereof; and any refusal or delay to comply with such application, punishable by fine.

C. 5. No vender or distributer of stampt paper, to receive a higher price,

price for the same, than the prescribed duty, under penalty of a fine to Government.

C. 6. Accounts to be kept by venders of stampt paper, received and delivered by them, and to be furnished periodically to the Collector; to whom also to pay the money realized by the sale of the paper. The Collector, or other person duly authorized, at all times at liberty to inspect the accounts of the stamps venders, and examine the stampt paper in store.

C. 7. Any refusal or neglect to produce the accounts of a vender, when required in writing; and failing to account satisfactorily for the omission, such person liable to a fine of rupees fifty; and to a further daily fine, at the discretion of the Board, until the accounts be produced.

C. 8. Any vender of stampt paper with-holding his accounts, or store of paper, from the inspection of the Collector immediately upon demand, to be subject to a penalty, and such daily fine as may be directed by the Board.

C. 9. On the resignation, dismission, or discontinuance of any stamp vender, all stampt paper and accounts to be delivered

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REGULATION XVI.

up with any balances of cash; also the Sunnud, Perwannah, and other documents, received from the Collector—penalty for refusal to surrender such paper, or accounts, or balance of cash.

C. 10. In case of the death of a vender, the surrender of paper and accounts, &c. to be required from his heir, or person in charge of his effects; and any refusal to deliver up the same, or to allow search to be made, will incur a penalty of fifty rupees, with such daily fine as the Board may direct, until the papers, accounts, or documents required, shall be furnished.

C. 11. The Collector also, in cases specified in the two preceding Clauses, and in all cases in which a stamp vender may fail, or delay to account for and make good the value of stampt paper, competent to call upon the securities to make good the amount, and on their failure, to proceed against them summarily, for recovery of the same, as hereinafter authorized.

12th. C. 1. Penalty of five times the value of the stampt paper to be levied from any person filing or recording paper not duly endorsed

Sections.	REGULATION XVI.
	endorsed by the vender—and any person filing or exhibiting forged stampt paper, to incur the forfeiture of twenty times the value of the stamp, unless the document shall have the signature of the vender and date, as required by Sections 11, 14, and 15; in which case, and on proof before the judge that it was so obtained, the document to be transmitted to the Collector, with a communication of the judgment passed on the case; and on payment by the party of one-half the established duty, the Collector to forward it to the Superintendant of stamps, to be duly stamped.
C. 2.	Any person who may discover forged stamps in their possession, bearing the signature and date required by Sections 11, 14, and 15 of this Regulation, and shall state the circumstance to the Collector or the Board, and prove satisfactorily, that the paper was obtained in conformity therewith; entitled to have the said paper duly stamped without any fee or charge.
13th. C. 1.	The decision of the Boards of Revenue to be final, in regard to all forfeitures and penalties to which venders, or distributors of stamps may be subject, for any breach of the rules prescribed

prescribed by Sections 10 and 11 of this Regulation, or for any violation of the stipulations in their engagements—The Boards to determine the forms and process to be followed by the Collectors in such cases, and the rules, according to which their own proceedings are to be regulated, with reference to other cases, in which the revenue authorities are vested with judicial powers.

C. 2. Penalties and balances due from venders or distributors of stampt paper, recoverable from such persons, or their securities, by the Collectors, by the same process as for recovery of arrears of land revenue from farmers of land or their sureties.

C. 3. All penalties, except such as specified in Clause 1 of this Section, recoverable, by a summary process, in the Courts of Dewanny Adawlut, at the suit or information of the Collector or Officer vested with the charge of the Stamp Office; but in all cases of fines or forfeitures whatsoever, under this Regulation, the Board of Revenue may remit any part, or the whole thereof, and an order to the Collector shall be sufficient authority, for the Courts of Justice, for the discharge of any person,

1824 | SECTIONS. | REGULATION XVI.

For Rescinding and Modifying certain parts of the Regulations relative to the Collection of Stamp Duties.

person, confined on account of non-payment of any penalty adjudged under this Regulation.

REWARDS FOR INFORMATION.

C. 4. Persons giving information, which may lead to the conviction of offenders against the provisions of this Regulation, entitled to a moiety of the fines and forfeitures incurred. The remainder to be carried to the credit of Government, as well as all fines levied from persons, voluntarily producing unstampt, or irregularly stampt writings, under the provisions of Clauses 5, 6, 7, and 8, of Section 6th.

EXPLANATION.

14th. The provisions of Clause 9, Section 10, Regulation I. 1814, regarding the punishment of persons concerned in the unlicensed sale of stampt paper, not applicable to persons who having, bonâ fide, purchased stampt paper for their own use, may transfer the same to others, after having endorsed it with their signature, attested by witnesses—provided that any person who shall sell, or purchase stampt paper, at an under value, shall be liable to a penalty, and to punishment, under the rule contained in Clause 9, Section 10, Regulation I. 1814.

15th C. 1. Individuals may obtain supplies of stampt paper, for eventual

3 x use,

Supplies of Stamp Paper for eventual use, how obtainable.

use, on application and payment of the stamp duties; and shall receive a certificate.

C. 2. A receipt of the Collector, for the full amount of the duty, to be produced to the Superintendant of Stamps, by individuals applying to have stamps affixed to plain paper, or other material—what such receipt is to specify, and to be disposed of by the Superintendant, as the Board of Revenue may direct.

C. 3. Papers or other materials so stamped, to be examined and authenticated by the Superintendant, previously to being delivered to individuals. In what manner to be transmitted or delivered.

C. 4. In what cases, a discount to be allowed by the Collector, on the aggregate amount of stamp duty.

C. 5. The Board of Revenue may order stamps to be furnished, on the conditions above specified, to licensed venders; but if the license be cancelled, any unsold paper to be delivered up, and the value thereof repaid.

Certificate.

C. 6. No paper to be stamped by the Superintendant, without the prescribed certificate, under penalty of one thousand rupees; nor

STAMPS ACCIDENTALLY INJURED OR DESTROYED MAY BE REPLACED.

nor any certificate to be granted without the full receipt of duty under a like penalty, and the further responsibility for the amount of the duty not received.

C. 7. A like penalty to be incurred by any Native Officer or other person for the offence of procuring a stamp to be improperly impressed, or certificate granted.

16th. C. 1. Stamps accidentally destroyed by fire or otherwise, may be replaced by authority of the Board, on satisfactory proof of the fact and payment of a fee.

C. 2. Also stampt paper accidentally injured or rendered unfit for use, or in other cases herein specified, the Board competent, on the same being surrendered, to grant an equivalent quantity of stampt paper, on payment of a prescribed fee.

C. 3. In such cases, application may be preferred to the Collector of the district in which the stamps may have been purchased, and to be transmitted to the Board for orders.

C. 4. The above provisions applicable only to cases in which the total value of the stamps spoiled or destroyed shall exceed ten

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For Rescinding and Modifying certain parts of the Regulations relative to the Collection of Stamp Duties.

ten rupees, and application to be made within six weeks from the time of the accident or injury to the paper.

POWERS VESTED IN THE REVENUE AND STAMP OFFICERS.

17th. The Board of Revenue, Collectors, and Superintendant of Stamps, authorized to administer oaths and take affidavits, with the same powers and authority in regard to disobedience, resistance, or contempt of their orders on this behalf as belong to Zillah or City Judges; and the offence of perjury, or subornation of perjury before such Officers, punishable as provided by the general Regulations. The Judges to give effect to orders, passed by the Board or Collectors, under this Regulation, for the confinement of persons refusing to swear, or give their evidence, or guilty of contempt.

18th. Venders of stampt paper to verify their accounts on oath, when required. Any refusal, to incur a penalty of rupees five hundred for each offence.

PROVISIONS RESCINDED.

19th. C 1. So much of Regulation X. 1814 as prescribes that engagements between Government and individuals, for the provision of the Company's investment, may be written on unstamped paper, rescinded.

Instruments

1824 | Sections.

Stamps.

Commercial Department.

REGULATION XVI.

C. 2. Instruments and writings relating to matters of, or belonging to, the Commercial Department, to be written on stampt paper of the same value as prescribed for individuals.

APPENDIX.

No. 1.—Schedule of stamp duties and exemptions.

No. 2.—Form of license to venders of stampt paper.

No. 3.—Form of engagement to be executed.

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REGULATION XII.

For raising and levying Stamp Duties within the Town of Calcutta.

2d. A stamp duty to be levied within the precincts of the City of Calcutta, upon deeds, instruments and writings, according to the Schedule annexed to this Regulation; and no instrument, deed, or writing therein specified, (not being declared exempted,) to be written or printed on any material applicable to such purpose, unless duly stamped according to the rules of this Regulation.

3d. The collection of the duty to be under the control of the Board of Revenue at the Presidency—or Commission appointed by Government.

4th. A Stamp Office to be established within the City of Calcutta, under charge of a Superintendent of Stamps, to be subject to the orders of the Board of Revenue—the duties of the Superintendant specified.

5th. C. 1. What stamps are to be impressed, and where—and no stampt paper to be used, unless duly stamped in the manner prescribed; and bearing the signature of the vender or distributor, or other authorized person hereinafter prescribed.

C. 2. The Board of Revenue, or other authority exercising the power of that Board, to cause proper stamps to be provided; and may direct the employment of two or more stamps to denote the amount chargeable; but the stamps to correspond in number and value, with the counter-stamps impressed at the treasury- and all dies to contain the words 'Stamp Office,' or 'General Treasury,' besides the words denoting their value.

The

REGULATION XII.

C. 3. The Board of Revenue or other authority aforesaid, empowered, at any time, to change or alter such dies and to regulate the size, shape, manner, and matter of the impressions at discretion; provided the stamp always contains prescribed legend; and the Board to be subject to any special directions from the Governor General in Council.

6th. C. 1. A Collector of stamp duties to be appointed in Calcutta, to be subject to the orders of the Board of Revenue.

C. 2. The office of the Collector where to be held; and to be supplied with stamps by the Superintendant.

C. 3. Venders and Distributors of Stamps in the Town of Calcutta, to be ordinarily selected and recommended for appointment by the Collector, for the approval of the Board of Revenue; but the Governor General in Council, or Board of Revenue may direct licenses to be granted without any recommendation from the Collector.

C. 4. Licenses of Venders to be sealed and signed by the Collector, and on their being discontinued or annulled, a public notification to be made.

C. 5. No person (not being specially authorized,) shall publicly sell stamps without the prescribed license, under certain penalties for a breach of this rule—but persons purchasing, or otherwise lawfully obtaining stampt paper, may transfer the same at a regulated price; but the transfer to be endorsed in the

the presence of witnesses. The purchase or sale of stampt paper, at a less price, than its value impressed on the stamp, to subject the offender to a penalty of fifty rupees, for each piece of paper, or other material brought or sold.

7th. C. 1. Merchants or others desirous of obtaining a supply of stampt paper, or other material, to apply to the Collector of Stamps; and, provided the total value of the stamps required shall not be less than one hundred rupees; and the number of pieces of paper, or other material required be not less than twenty, the paper shall be supplied in the manner herein directed.

C. 2. The Superintendant of Stamps not to stamp any paper, or the like, on account of any individual, without first requiring the receipt of the Collector for the amount of stamp duty—what particulars such receipts are to specify.

C. 3. Stampt paper, or other stampt material issued under the above clauses, to be endorsed; and what forms to be observed on the issue of paper.

C. 4. In certain cases specified of payments made in advance, the Collector of Stamps may allow a discount of four percent. on the amount of duty levyable—and to enter the same in his account.

C. 5. Licensed Venders may be allowed to purchase and dispose of stamps under certain conditions.

8th. C. 1. The Superintendant, or other Officer, affixing the stamp to any paper or material brought for that purpose, without the prescribed certificate from the Collector, or special authority from

from the Board of Revenue, subject to a penalty of one thousand rupees—and the Collector liable to a like penalty for granting a certificate before the duty has been paid—and shall be held responsible for the duty unrealized.

C. 2. Native Officers or others, causing or procuring stamps to be impressed, or certificates to be granted irregularly, to be subject to the same penalties.

9th. C. 1. The following rules enacted for the control and Superintendance of authorized venders and distributors of stampt paper.

C. 2. Venders and distributors to give the security herein prescribed for the faithful performance of their duties; any failure in which, to subject the party to immediate dismissal from office.

C. 3. The following rules to be observed by venders and distributors; and the Board may require further engagements from them if judged necessary.

C. 4. Licenses of venders, with a copy of the Schedule annexed to this Regulation, to be affixed up in a conspicuous place, where the stamps are sold or distributed, and a notice of the license to be suspended at the door.

C. 5. Accounts of paper received or delivered, to be kept by venders, and produced to the Collector when required—money received by venders for sale of stamps, to be regularly accounted for to the Collector—and accounts of stamps, or quantity of stampt paper in store, to be at all times produced when required for inspection.

C. 6. Any breach of the foregoing rules to subject the offender to the penalties herein specified.

C. 7. The venders or distributors to realize the stamp duty before delivering the stampt paper; unless otherwise specially authorized.

C. 8. Both the vender and receiver of stampt paper delivered without the previous payment of the full amount of the stamp duty, liable to a penalty of fifty rupees for each piece of stampt paper, and the vender responsible for the amount of the duty.

C. 9. Venders and distributors to endorse the date of sale and delivery of stamps sold by them, attested by their signature.

C. 10. Any neglect of the above rule, to subject the party to a penalty regulated by the amount value of the stampt paper.

C. 11. Any falsification of the date, endorsed on the paper, also punishable by a penalty, to be regulated by the value of the stamp.

C. 12. Any vender or distributor of stamps, refusing or wilfully delaying to deliver stamps applied for, the value being tendered, to be subject to a penalty of fifty rupees.

C. 13. No higher price to be taken or demanded by any vender of stamps, than that impressed on the stamp, under a penalty of one hundred rupees.

C. 14. The Collector of Stamps, competent to require for his personal satisfaction, collateral security from stamp venders or distributors; and persons unable or unwilling to give the required security, not to be appointed; or, if appointed, to have their license withdrawn.

C. 15. On the removal or resignation of a vender or distributor of stampt paper, all money, paper, and writings, to be delivered over to the Collector, or Officer authorized to receive the same, and any failure or refusal to conform to this rule, to subject the party to a penalty, and daily fine, until complied with.

C. 16. In case of the death of any vender or distributor of stampt paper,

paper, the Collector of Stamps may demand all stampt paper, accounts, and writings, from the heir, or person in charge of the effects of the deceased; and may cause search to be made for the same—and in case of the same being withheld, or search refused, the party liable to a penalty, and daily fine until the required papers or accounts shall be forthcoming.

C. 17. The Collector also competent, in all cases specified in the preceding clauses of delay, or failure to account for and make good the value of the stamps, to call on the sureties for the same, or to proceed against them for recovery of the amount.

C. 18. Venders and Distributors of stampt paper to verify their accounts on oath, or affirmation, whenever required by the Board to do so; under a penalty of rupees five hundred, in case of refusal.

10th. C. 1. Stamps obtained from the Stamp Office, under the rule contained in Section 7, which may have been destroyed by any accident; may be replaced on application to the Board of Revenue—What forms to be observed.

C. 2. In like manner, the Board of Revenue may authorize new stamps to be granted in lieu of damaged or spoiled stampt paper, occasioned by accident, or by error in drawing up any writing—Bills of exchange excepted.

C. 3. The above provisions restricted to cases in which the stamps destroyed or spoiled, shall amount to, or exceed ten rupees—and all applications to the Board to be made within three months from the date of the paper being damaged or destroyed—No exception to be made to any instrument on the ground that the stamp used, is not of a proper denomination or rate of duty—provided the value shall be equal to, or exceed that of the stamp which ought regularly to have been used.

After

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REGULATION XII.

11th. C. 1. After the date specified in the Preamble to this Regulation, or the 1st May, 1827, any person employing paper or other material not bearing the prescribed stamp, for any purposes for which the use of the stampt paper is prescribed, liable to a penalty of twenty times the amount value of the stamp.

C. 2. Holders of instruments written on unstamped paper, or other material, may, on certain conditions, and within the limitation of time herein specified, procure the necessary stamp to be affixed.

C. 3. The penalties prescribed by the preceding rules of this Section, applicable to holders of instruments bearing a stamp of too low a value—Conditions under which such persons may procure the proper stamp to be affixed.

C. 4. In case of proof, to the satisfaction of the Board of Revenue, that the omission to employ the prescribed stampt paper, proceeded from accident or inadvertence, or other unavoidable cause, the Board may remit the penalty in whole or in part, and cause the proper stamp to be affixed, on payment of the prescribed duty.

C. 5. The full penalty of twenty times the value of the prescribed stamp, to be levied before the genuine stamp be affixed—if the stamp employed shall prove to be forged or counterfeited; unless the paper, or other material shall be endorsed, as required by Section 7, or Section 9, and unless proof be adduced, that the forged stampt paper was obtained on the date, and from the individual specified in the endorsement, in which case

case the regular stamp to be affixed on payment of half the established duty.

12th. C. 1. Any person filing, exhibiting, or recording any deed or writing, required to be on stampt paper; but not bearing the prescribed stamp, liable to a penalty of twenty times the value of the stamp—whether such person be a principal or agent.

C. 2. A penalty of five times the value of the stamp, also to be incurred by persons filing or exhibiting any deed or instrument on paper, not duly endorsed by a licensed stamp vender.

C. 3. A penalty of twenty times the value of the prescribed stamp, to be incurred by persons filing any document or writing bearing a forged stamp—unless the paper shall be regularly endorsed, and proof adduced that it was so obtained—in which case the document to be transmitted to the proper office, to be stamped—and only half the established duty to be charged.

13th. Persons who may discover forged stampt paper in their possession, may procure the proper stamp to be affixed without fee or charge, on producing the same to the Board, with proof that it was obtained on the date, and from the individual specified on the back thereof.

14th. No exception to be taken to any deed or instrument, on account of the denomination or value of the stamp, if it equal the duty demandable.

15th. The Board of Revenue, Superintendant of Stamps, and Collector, empowered to summon witnesses, and to administer oaths, or take affidavits in any matter relating to Stamp Revenue.

Schedule of Stamp Duties.

PART V.



COMMERCIAL.

REGULATIONS IN FORCE.		REGULATIONS RESCINDED.	
Years.	*Regulations.*	*Years.*	*Regulations.*
1793	XXXI.	,,	,,
1805	VII.	,,	,,
1825	X.	,,	,,

1793 | Sections.

Re-enacting the Rules for the Conduct of Commercial Residents and Agents.

Compulsory Engagements prohibited.

Under what Rules Engagements to be entered into with Weavers.

REGULATION XXXI.

2d. Extended – See Regulation IV. & Section 11, Regulation XIV. 1805.

No Weavers to be compelled to work for the Company; and persons having fulfilled their engagements, not to be compelled to re-engage.

C. 1. Weavers engaging for the provision of any part of the Company's investment, to consider themselves engaging under the following rules.

C. 2. Engagements to be in writing, attested by two or more witnesses, and a copy to remain with each of the contracting parties.

C. 3. Weavers, who may not intend to take further advances, to give a fortnight's notice.

C. 4. No Weavers to work for individuals, or for bazar sales: until they shall have completed their engagements to the Company.

C. 5. The Commercial Resident may place Peons over Weavers, to expedite their deliveries, and prevent any infringement of the preceding restrictions.

C. 6. Weavers disposing of cloths to individuals, before they shall have completed their engagements to the Company, liable to be sued in the Dewanny Adawlut—and on proof of the fact, what judgment to be passed by the Court.

C. 7. Weavers failing in their stipulated deliveries, liable to a penalty of thirty-five per cent. on the stipulated price of every

piece

1793 | SECTIONS. | REGULATION XXXI.

CONDITIONS OF ENGAGEMENTS.

piece of cloth deficient on their deliveries, in addition to the repayment of the money advanced for the same.

C. 8. The said penalty to be sued for in the Dewanny Court, and recoverable on the agreement with the Weaver, on his failure being proved.

LIST OF WEAVERS.

4th. A list of Weavers employed by the Company, to be affixed up in each Pergunnah Cutchery, and periodically corrected—and the Commercial Resident to transmit a copy of it, in the Native languages, once in every three months to the Zillah Judge.

COMPANY'S ADVANCES.

5th. Persons knowingly procuring from Weavers, cloths made with the Company's advances, liable to be sued for damages, and what judgment to be passed by the Courts, on proof of the fact—but for purchases, openly and fairly made in the public hauts and bazars—the buyers not liable to be sued, unless the cloths shall have the Company's mark on them.

6th. All public officers and others prohibited from using means to deter Weavers or others from accepting the Company's advances—under pain of being liable to be sued for damages in the Dewanny Court.

No

SECTIONS.

REGULATION XXXI.

COMMERCIAL RESIDENTS.

7th. No public Officers, or other individuals, to behave with disrespect to the Commercial Residents, or their Officers, and all such persons required, on application to the Commercial Residents, or their Officers, to afford every assistance for the protection of the Weavers, and others in the Company's employ, and for the security of the investment, consistent with the Regulations, and with the powers and authority vested in them.

ARREARS OF LAND RENTS DUE FROM WEAVERS HOW RECOVERABLE.

8th. Weavers, in their capacity of Ryotts cultivating lands, to be subject to the same Regulations as other Ryotts, with the exceptions hereafter specified.

9th C. 1. See Section 3, Regulation IX. 1801.

The following rules enacted to provide for the recovery of arrears of rent due from Weavers in the Company's employ, *without* unnecessary interruption to the Company's investment.

C 2. No Weaver, or other person employed in the provision of the Company's investment, to be summoned by any Native, on account of a demand of rent; but such persons may distrain for the amount due, under Regulation XVII. 1793, or may sue the defaulter in the Civil Court; or state their claim to the Commercial Resident, who may satisfy the same, and stop the

amount

REGULATION XXXI.

Process against Weavers Sued in the Dewanny Court

amount from any future advances; but cloth, thread, or advances belonging to the Company, in the hands of such Weavers, not liable for any demand of rent.

10th. C. 1. See Section 3, Regulation IX. 1801, and C. 4, Section 2 Regulation II. 1806.

Summons on Weavers, or other persons employed in the provision of the Company's investment, who may be sued in the Civil Court; to be served under a sealed cover, addressed to the Commercial Resident, accompanied by a copy of the plaint; in which the circumstance of the defendant being so employed, is to be specified, and the Commercial Resident may cause any of his Officers *to execute the security required by Section 5, Regulation IV. 1793, and Section 9, Regulation VII. 1793, or leave the party sued to find security.*

See Section 2, Regulation II. 1806, and Sections 2 and 23, Regulation XXVII. 1814.

C. 2. See Section 2, Regulation II. 1806.

The Residents may empower certain Aurung Officers, and also any person at the Zillah Court, to execute *the required security*, in the cases above specified—and the Residents to furnish the Zillah Judges with lists of persons so authorized, that the summons may be transmitted direct to such persons.

C. 3. See Section 2, Regulation II. 1806.

If a Plaint shall be preferred against a Weaver, or other person employed in the provision of the Company's investment, without any specification thereof; *the Officer serving the summons how to proceed on discovering of the error.*

Warrants

PROCESS AGAINST WEAVERS CHARGED WITH PENAL OFFENCES.

REGULATION XXXI.

SECTIONS.

C. 4.

See C. 6, Section 2, Regulation III. 1812, and Section 29, Regulation XX. 1817, also Section 26, Regulation XIII. 1816.

Warrants for bailable offences against persons employed in the provision of the Company's investment, to be served in the same manner as above directed, in regard to summonses--but the warrant to require the party to appear in person, or by Vakeel, as the Magistrate shall deem proper, and to specify the amount of security to be given for appearance.

C. 5.

Extended—See Section 26, Regulation XIII. 1816.

Return to be made on the back of summonses and warrants served, as above directed, by the Resident, or other Officer through whom served.

C. 6.

Extended—See Section 26, Regulation XIII. 1816.

Warrants for offences not bailable to be served on Weavers, or others employed in the provision of the Company's investment, as on other individuals; provided the Magistrate shall see ground to require the immediate appearance of the accused; but in such case, the Officer serving the warrant to give immediate notice to the Resident, or head Aurung Officer.

C. 7.

See Section 3, Regulation VII. 1811, Section 26, Regulation XIII. 1816, and Section 29, Regulation XX. 1817.

Darogahs of Police to observe the rules prescribed in Clauses 4 and 6, in complaints *that may be preferred to them*, against Weavers, or persons in the employ of the Company.

Residents,

SECTIONS.

REGULATION XXXI.

SECURITIES.

C. 8. See Section 26, Regulation XIII. 1816.

Residents, and their head Officers, empowered to execute securities, to be responsible for the due performance of the conditions thereof—and Residents to take sufficient security from their head Aurung, or Kootee Officers.

SUMMONS'S AS WITNESSES.

C. 9. See C. 1, Section 2, Regulation III. 1812, and Section 26, Regulation XIII. 1816.

Summons on persons employed in the investment, *when required as witnesses*, to be served in the same manner as if they were parties in the cause; but Judges not to summon such persons, unless absolutely necessary; nor to detain them longer than can be avoided.

APPLICATION OF PRECEDING RULES.

C. 10. Extended—See Section 26, Regulation XIII. 1816.

Commercial Residents, and their subordinate Officers, prohibited from applying the foregoing rules to persons not employed in the provision of the Company's investment; and the Judges and Magistrates vested with a discretionary power to require the immediate attendance of any person employed in the provision of the Company's investment, when it may appear indispensably necessary for the purposes of justice, whether as a party in the suit or prosecution, or as a witness; but in such cases, to record their reasons for deviating from the general rules prescribed.

11th.

Transactions between private traders and weavers, cognizable in the proper Courts of Civil Judicature, the Judges of which

DECREES OF COURTS IN SUITS OF PRIVATE TRADERS.

which are to decide according to the merits of the case, and to the Regulations. But where engagements may have been entered into with more than one foreign or private Agent, deliveries to be made according to priority of engagements.

12th. Decisions in favor of Private Traders, against Weavers previously in the employ of the Company, to be made with a saving of their claims—which are to be first satisfied, provided they are proved. In such cases, a reference to be made to the Commercial Resident, previously to the execution of the decree; *but the person of the defendant not liable to attachment.*

Explained—See Section 3, Regulation IX. 1801.

PENALTIES FOR CERTAIN FRAUDULENT ACTS

13th. Gomastahs, or other Native Officers, or servants, employed in the provision of the Company's investment, who may be guilty of changing the Company's cloths, or connivance at the allienation of them; or, of writing false balances in the Company's accounts; or embezzlement of property entrusted to them; or exacting money from Weavers; liable to certain penalties, on conviction thereof in the Dewanny Adawlut, and to imprisonment, not exceeding twelve months; and may be declared incapable of serving Government again.

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Silk Investment.

14th. The rules contained in this Regulation regarding Weavers, applicable to other persons employed in the provision of Raw Silk, or other articles of the Company's investment.

Rules relative to Private Dealings of Commercial Residents.

15th C. 1. Explained—See Sections 2 & 3, Regulation X. 1825. The following rules prescribed for the conduct of Commercial Residents, trading on their own account.

C. 2. The Resident to supply or secure the Company's goods, before he provides any for himself.

C. 3. He shall carefully distinguish to the manufacturers, between the Company's goods and his own.

C. 4. The Company's price not to be made the standard of his own trade.

C. 5. The Resident not to use his official influence to induce the manufacturers to work for him, in preference to others.

C. 6. In case of disputes with the manufacturers, he shall be subject to the same rules as other private traders.

C. 7. He shall not take any commission for agents or others, but deal merely in his own stock.

C. 8. Nor shall he carry on trade in the name of another person.

C. 9. His goods shall not be sold in his own Agency, nor consigned to

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REGULATION XXXI.

to any foreign settlement; and on transit, shall be registered in his name in the Custom House books.

PRIVATE DEALINGS OF COMMERCIAL RESIDENTS.

C. 10. To state to the Board of Trade on the 15th of December annually, the gross amount of the money invested, or to be invested by him, on his own account as nearly as he can judge from the 1st of April preceding to the 30th of April following, and the Board of Trade shall communicate to Government any remarks thereon that may appear to them proper.

REDRESS HOW OBTAINED BY PERSONS AGGRIEVED.

16th. The Commercial Residents and their Officers liable to be sued in the Dewanny Adawlut, for breach of Regulations or acts herein specified. But the party aggrieved, in the first instance, to state his complaint to the Resident; and on failure to obtain redress, may then sue; but his suit not to be received without satisfactory proof that the plaintiff has previously applied to the Resident, and failed to obtain redress—any party dissatisfied with the award of the Resident, may appeal therefrom to the Dewanny Adawlut.

17th. The Resident and his Officers to defend, at their own risk, suits

SECTIONS.

REGULATION XXXI.

PROCESS OF COURTS ISSUED AGAINST COMMERCIAL RESIDENTS.

See Regulation II. 1814.

suits instituted against them for a breach of the Regulations, unless the act complained of shall have been done pursuant to special orders of the Board of Trade or Government.

18th. The Residents may defend suits instituted against their Officers, but in such cases to be answerable for the Decree of the Court.

19th. Process of the Courts issued against a Commercial Resident, to be transmitted under a sealed cover, in the form of a letter, to his official address, and to be returned in like manner, endorsed by the Resident.

POWERS VESTED IN THE BOARD OF TRADE.

20th The Board of Trade empowered, in certain cases, to hold the Resident responsible for the whole or any part of the costs and damages which may be awarded against him, or any of his Officers, by the Courts of Justice; but in such cases, the person held responsible may appeal the cause at his own risk.

21st. If the Board of Trade shall be dissatisfied with the Decree passed against a Resident or his Officers, they may authorize on appeal under the Regulations.

22d. Security not to be demanded from Commercial Residents,

or

REGULATION XXXI.

SUITS INSTITUTED AGAINST RESIDENTS OR THEIR OFFICERS.

See Regulation II. 1806.

or their head Aurung or Kootee Officers, for *their personal appearance* for the performance of the decrees or orders of the Courts, as Government will be responsible for the Residents; and will hold the latter responsible for their Native Officers in suits preferred against them.

23d. Residents and their head Officers not liable to be sued for the official acts of their predecessors, but to defend suits instituted against them in their official capacity, though removed from office; unless the Board of Trade shall deem it advisable to order their successors to carry on such suits—but this rule not to apply to suits in which the Resident or Officer removed, shall have been engaged in virtue of orders from the Board of Trade or of Government.

CORRESPONDENCE WITH VAKEELS.

24th. Residents and their head Officers allowed to forward instructions to their Vakeels free of postage, to be enclosed under a sealed cover, addressed to the Register of the Court, who is to deliver them sealed. The Vakeels may, in like manner, forward any papers or communications to their constituents.

25th. In cases in which the Board of Trade may deem it expedient, or may be ordered by Government, they are to take

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REGULATION XXXI.

Re-enacting the Rules for the Conduct of Commercial Residents and Agents, &c.

RULE RELATIVE TO DECREES PASSED FOR OR AGAINST RESIDENTS.

upon themselves the prosecution or defence of any suit or appeal in which they or their Officers may be engaged in any of the Courts of Justice.

26th. Residents and their head Officers not to derive any advantage from suits in which they may be engaged in their official capacity, nor to sustain any loss by a Decree of Court, if their conduct be approved by the Board of Trade or Government—and are to credit Government, in their public accounts, with all sums awarded in their favor by the Courts of Justice; but not to debit Government with any sums decreed against them, without the sanction of the Board.

27th. The Rules in this Regulation regarding Commercial Residents, applicable to their assistants, or other servants entrusted with the business of the Residency.

28th. Natives aggrieved by any act done in opposition to this Regulation, by any Commercial Resident, or Officer in charge of a Residency, pursuant to orders of the Board of Trade or of Government, may seek redress in the mode prescribed in Section 11, Regulation III. 1793.

1805 | Sections. | REGULATION VII.

For granting, in certain cases, a temporary exemption from the prescribed Official Oath.

2d. The Governor General in Council competent by an Order in Council, on certain cases herein specified, to grant a temporary exemption to Covenanted Civil Servants, from that part of the oath prescribed to be taken when appointed to certain public offices, which restricts such Officers from being concerned in trade.

3d. Application for such indulgence to be made to the Governor General in Council, who will refer the same to the Board of Trade for report.

4th. An additional clause to be inserted in the oath when exemptions shall be granted under this Regulation.

5th. Exemptions shall not be granted when the commercial concerns of the individual may be in the district in which he may be officially employed, or in any case in which such indulgence might, in the opinion of Government, prove injurious to the public service. In all such cases, commercial concerns to be immediately relinquished, and the oath to be subscribed; otherwise the individual will be removed from his office.

1825 | SECTIONS.

REGULATION X.

2d Commercial Residents and their assistants prohibited from engaging in any commercial transactions in partnership with others; and such partnership concerns now existing, to be dissolved on or before the 31st December 1826.

3d But such Officers not prohibited from becoming Members of Insurance Companies, or contributing to a Tontine, or parties to any General Association, the objects of which were not contemplated by Section 15, Regulation XXXI. 1793, and Section 15, Regulation XXXVII. 1803.

FINIS.

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